

HOUSE SUBSTITUTE
FOR
SENATE COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 1155

1 AN ACT

2 To repeal sections 30.750, 30.753, 30.756,
3 30.758, 30.760, 30.765, 32.105, 32.110,
4 67.478, 67.481, 67.484, 67.487, 67.490,
5 67.493, 67.1401, 67.1461, 67.1545, 71.620,
6 94.270, 99.1000, 99.1018, 100.255, 100.260,
7 100.270, 100.281, 100.710, 135.207, 135.215,
8 135.530, 144.757, 144.759, 620.1039,
9 620.1400, 620.1410, 620.1420, 620.1430,
10 620.1440, 620.1450, 620.1460, 620.1560, and
11 644.032, RSMo, and section 100.850 as enacted
12 by conference committee substitute for senate
13 substitute for senate committee substitute
14 for house committee substitute for house bill
15 no. 289, ninety-second general assembly,
16 first regular session, and section 100.850 as
17 enacted by senate committee substitute for
18 senate bill no. 620, ninety-second general
19 assembly, first regular session, and to enact
20 in lieu thereof sixty-one new sections
21 relating to economic development projects,
22 with penalty provisions.

23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
24 AS FOLLOWS:

25 Section A. Sections 30.750, 30.753, 30.756, 30.758, 30.760,
26 30.765, 32.105, 32.110, 67.478, 67.481, 67.484, 67.487, 67.490,
27 67.493, 67.1401, 67.1461, 67.1545, 71.620, 94.270, 99.1000,
28 99.1018, 100.255, 100.260, 100.270, 100.281, 100.710, 135.207,
29 135.215, 135.530, 144.757, 144.759, 620.1039, 620.1400, 620.1410,

1 620.1420, 620.1430, 620.1440, 620.1450, 620.1460, 620.1560, and
2 644.032, RSMo, and section 100.850 as enacted by conference
3 committee substitute for senate substitute for senate committee
4 substitute for house committee substitute for house bill no. 289,
5 ninety-second general assembly, first regular session, and
6 section 100.850 as enacted by senate committee substitute for
7 senate bill no. 620, ninety-second general assembly, first
8 regular session, are repealed and sixty-one new sections enacted
9 in lieu thereof, to be known as sections 30.750, 30.753, 30.756,
10 30.758, 30.760, 30.765, 32.105, 32.110, 67.1303, 67.1401,
11 67.1461, 67.1545, 67.2500, 67.2505, 67.2510, 67.2515, 67.2520,
12 67.2525, 67.2530, 71.620, 94.270, 94.578, 99.1000, 99.1018,
13 100.255, 100.260, 100.270, 100.277, 100.281, 100.293, 100.710,
14 100.850, 135.155, 135.207, 135.212, 135.215, 135.262, 135.286,
15 135.530, 135.546, 135.900, 135.903, 135.910, 135.911, 135.1050,
16 135.1055, 135.1057, 135.1060, 135.1065, 135.1070, 135.1075,
17 135.1078, 144.757, 144.759, 178.980, 178.981, 178.982, 178.983,
18 178.984, 620.1039, and 644.032, to read as follows:

19 30.750. As used in sections 30.750 to 30.765, the following
20 terms mean:

21 (1) "Eligible agribusiness", a person, employing ten or
22 more persons engaged in the processing or adding of value to
23 agricultural products produced in Missouri;

24 (2) "Eligible beginning farmer",

25 (a) For any beginning farmer who seeks to participate in

1 the linked deposit program alone, a farmer who:

2 a. Is a Missouri resident;

3 b. Wishes to borrow for a farm operation located in
4 Missouri;

5 c. Is at least eighteen years old;

6 d. In the preceding five years has not owned, either
7 directly or indirectly, farm land greater than thirty percent of
8 the median size farm in the county where the proposed farm
9 operation is located, or farm land with an appraised value
10 greater than one hundred twenty-five thousand dollars; and

11 e. Has not been the sole farmer of land for more than ten
12 years prior to the date of application of the proposed farm
13 operation.

14 A farmer who qualifies as an eligible farmer under this provision
15 may utilize the proceeds of a linked deposit loan to purchase
16 agricultural land, farm buildings, new and used farm equipment,
17 livestock and working capital;

18 (b) For any beginning farmer who is participating in both
19 the linked deposit program and the beginning farmer loan program
20 administered by the Missouri agriculture and small business
21 development authority, a farmer who:

22 a. Qualifies under the definition of a beginning farmer
23 utilized for eligibility for federal tax-exempt financing,
24 including the limitations on the use of loan proceeds; and

25 b. Meets all other requirements established by the Missouri

1 agriculture and small business development authority;

2 (3) "Eligible farming operation", any person engaged in
3 farming in an authorized farm corporation, family farm, or family
4 farm corporation as defined in section 350.010, RSMo, that has
5 all of the following characteristics:

6 (a) Is headquartered in this state;

7 (b) Maintains offices, operating facilities, or farming
8 operations and transacts business in this state;

9 (c) Employs less than ten employees;

10 (d) Is organized for profit;

11 (e) Possesses not more than sixty percent equity, where
12 "percent equity" is defined as total assets minus total
13 liabilities divided by total assets, except that an otherwise
14 eligible farming operation applying for a loan for the purpose of
15 installing or improving a waste management practice in order to
16 comply with environmental protection regulations shall be exempt
17 from this eligibility requirement;

18 (4) "Eligible higher education institution", any approved
19 public or private institution as defined in section 173.205,
20 RSMo;

21 (5) "Eligible job enhancement business", a new, existing or
22 expanding firm operating in Missouri which employs ten or more
23 employees on a yearly average and which, as nearly as possible,
24 is able to establish or retain at least one job in Missouri for
25 each twenty-five thousand dollars received from a linked deposit

1 loan;

2 (6) "Eligible lending institution", a financial institution
3 that is eligible to make commercial or agricultural or student
4 loans or discount or purchase such loans, is a public depository
5 of state funds or obtains its funds through the issuance of
6 obligations, either directly or through a related entity,
7 eligible for the placement of state funds under the provisions of
8 section 15, article IV, Constitution of Missouri, and agrees to
9 participate in the linked deposit program;

10 (7) "Eligible multi-tenant development enterprises", a new
11 enterprise that develops multi-tenant space for targeted
12 industries as determined by the department of economic
13 development and approved by the department for the purposes of
14 eligibility pursuant to sections 30.750 to 30.765;

15 (8) "Eligible livestock operation", any person, engaged in
16 production of livestock or poultry in an authorized farm
17 corporation, family farm, or family farm corporation as defined
18 in section 350.010, RSMo;

19 [(8)] (9) "Eligible marketing enterprise", a business
20 enterprise operating in this state which is in the process of
21 marketing its goods, products or services within or outside of
22 this state or overseas, which marketing is designed to increase
23 manufacturing, transportation, mining, communications, or other
24 enterprises in this state, which has proposed its marketing plan
25 and strategy to the department of economic development and which

1 plan and strategy has been approved by the department for
2 purposes of eligibility pursuant to sections 30.750 to 30.765.
3 Such business enterprise shall conform to the characteristics of
4 paragraphs (a), (b) and (d) of subdivision (3) of this section
5 and also employ less than twenty-five employees;

6 [(9)] (10) "Eligible residential property developer", an
7 individual who purchases and develops a residential structure of
8 either two or four units, if such residential property developer
9 uses and agrees to continue to use, for at least the five years
10 immediately following the date of issuance of the linked deposit
11 loan, one of the units as his principal residence or if such
12 person's principal residence is located within one-half mile from
13 the developed structure and such person agrees to maintain the
14 principal residence within one-half mile of the developed
15 structure for at least the five years immediately following the
16 date of issuance of the linked deposit loan;

17 [(10)] (11) "Eligible residential property owner", a
18 person, firm or corporation who purchases, develops or
19 rehabilitates a multifamily residential structure;

20 [(11)] (12) "Eligible small business", a person engaged in
21 an activity with the purpose of obtaining, directly or
22 indirectly, a gain, benefit or advantage and which conforms to
23 the characteristics of paragraphs (a), (b) and (d) of subdivision
24 (3) of this section, and also employs less than twenty-five
25 employees;

1 [(12)] (13) "Eligible student borrower", any person
2 attending, or the parent of a dependent undergraduate attending,
3 an eligible higher education institution in Missouri who may or
4 may not qualify for need-based student financial aid calculated
5 by the federal analysis called Congressional Methodology Formula
6 pursuant to 20 U.S.C. 1078, as amended (the Higher Education
7 Amendments of 1986);

8 [(13)] (14) "Eligible water supply system", a water system
9 which serves fewer than fifty thousand persons and which is owned
10 and operated by:

11 (a) A public water supply district established pursuant to
12 chapter 247, RSMo; or

13 (b) A municipality or other political subdivision; or

14 (c) A water corporation; and which is certified by the
15 department of natural resources in accordance with its rules and
16 regulations to have suffered a significant decrease in its
17 capacity to meet its service needs as a result of drought;

18 [(14)] (15) "Farming", using or cultivating land for the
19 production of agricultural crops, livestock or livestock
20 products, forest products, poultry or poultry products, milk or
21 dairy products, or fruit or other horticultural products;

22 [(15)] (16) "Linked deposit", a certificate of deposit, or
23 in the case of production credit associations, the subscription
24 or purchase outright of obligations described in section 15,
25 article IV, Constitution of Missouri, placed by the state

1 treasurer with an eligible lending institution at up to three
2 percent below current market rates that are determined and
3 calculated by the state treasurer, provided the deposit rate is
4 not below two percent, provided the institution agrees to lend
5 the value of such deposit, according to the deposit agreement
6 provided in sections 30.750 to 30.765, to eligible small
7 businesses, farming operations, eligible job enhancement
8 businesses, eligible marketing enterprises, eligible residential
9 property developers, eligible residential property owners,
10 eligible agribusinesses, eligible beginning farmers, eligible
11 livestock operations, eligible student borrowers, or eligible
12 water supply systems at below the present borrowing rate
13 applicable to each small business, farming operation, eligible
14 job enhancement business, eligible marketing enterprise, eligible
15 residential property developer, eligible residential property
16 owner, eligible agribusiness, eligible beginning farmer, eligible
17 livestock operation, eligible student borrower, or supply system
18 at the time of the deposit of state funds in the institution;

19 [(16)] (17) "Water corporation", as such term is defined in
20 section 386.020, RSMo;

21 [(17)] (18) "Water system", as such term is defined in
22 section 386.020, RSMo.

23 30.753. 1. The state treasurer may invest in linked
24 deposits; however, the total amount so deposited at any one time
25 shall not exceed, in the aggregate, three hundred ~~[fifty]~~ sixty

1 million dollars. No more than one hundred sixty-five million
2 dollars of the aggregate deposit shall be used for linked
3 deposits to eligible farming operations, eligible agribusinesses,
4 eligible beginning farmers and eligible livestock operations, no
5 more than fifty-five million of the aggregate deposit shall be
6 used for linked deposits to small businesses, no more than ten
7 million dollars shall be used for linked deposits to eligible
8 multi-tenant development enterprises, and no more than ten
9 million dollars of the aggregate deposit shall be used for linked
10 deposits to eligible residential property developers and eligible
11 residential property owners, no more than one hundred ten million
12 dollars of the aggregate deposit shall be used for linked
13 deposits to eligible job enhancement businesses and no more than
14 ten million dollars of the aggregate deposit shall be used for
15 linked deposit loans to eligible water systems. Linked deposit
16 loans may be made to eligible student borrowers from the
17 aggregate deposit. If demand for a particular type of linked
18 deposit exceeds the initial allocation, and funds initially
19 allocated to another type are available and not in demand, the
20 state treasurer may commingle allocations among the types of
21 linked deposits. The amount reallocated under this commingling
22 provision shall not exceed fifty percent of the initial
23 allocation.

24 2. The minimum deposit to be made by the state treasurer to
25 an eligible lending institution for eligible job enhancement

1 business loans shall be ninety thousand dollars. Linked deposit
2 loans for eligible job enhancement businesses may be made for the
3 purposes of assisting with relocation expenses, working capital,
4 interim construction, inventory, site development, machinery and
5 equipment, or other expenses necessary to create or retain jobs
6 in the recipient firm.

7 30.756. 1. An eligible lending institution that desires to
8 receive a linked deposit shall accept and review applications for
9 linked deposit loans from eligible multi-tenant enterprises,
10 eligible farming operations, eligible small businesses, eligible
11 job enhancement businesses, eligible marketing enterprises,
12 eligible agribusinesses, eligible beginning farmers, eligible
13 livestock operations, eligible residential property developers,
14 eligible residential property owners, eligible student borrowers
15 and eligible water supply systems. An eligible residential
16 property owner shall certify on his loan application that the
17 reduced rate loan will be used exclusively to purchase, develop
18 or rehabilitate a multifamily residential property. The lending
19 institution shall apply all usual lending standards to determine
20 the credit worthiness of each eligible multi-tenant enterprises,
21 eligible farming operation, eligible small business, eligible job
22 enhancement business, eligible marketing enterprise, eligible
23 residential property developer, eligible residential property
24 owner, eligible agribusiness, eligible beginning farmer, eligible
25 livestock operation, eligible student borrower or eligible water

1 supply system. No linked deposit loan made to any eligible
2 farming operation, eligible livestock operation, eligible
3 agribusiness or eligible small business shall exceed one hundred
4 thousand dollars and no service of separate loans may be made
5 which exceeds such limit to any single eligible farming
6 operation, eligible livestock operation, eligible agribusiness or
7 eligible small business.

8 2. An eligible farming operation, small business or job
9 enhancement business shall certify on its loan application that
10 the reduced rate loan will be used exclusively for necessary
11 production expenses or the expenses listed in subsection 2 of
12 section 30.753 or the refinancing of an existing loan for
13 production expenses or the expenses listed in subsection 2 of
14 section 30.753 of an eligible farming operation, small business
15 or job enhancement business. Whoever knowingly makes a false
16 statement concerning such application is guilty of a class A
17 misdemeanor. An eligible water supply system shall certify on
18 its loan application that the reduced rate loan shall be used
19 exclusively to pay the costs of upgrading or repairing an
20 existing water system, constructing a new water system, or making
21 other capital improvements to a water system which are necessary
22 to improve the service capacity of the system.

23 3. In considering which eligible farming operations should
24 receive reduced rate loans, the eligible lending institution
25 shall give priority to those farming operations which have

1 suffered reduced yields due to drought or other natural disasters
2 and for which the receipt of a reduced rate loan will make a
3 significant contribution to the continued operation of the
4 recipient farming operation.

5 4. The eligible financial institution shall forward to the
6 state treasurer a linked deposit loan package, in the form and
7 manner as prescribed by the state treasurer. The package shall
8 include such information as required by the state treasurer,
9 including the amount of each loan requested. The institution
10 shall certify that each applicant is an eligible farming
11 operation, eligible small business, eligible job enhancement
12 business, eligible marketing enterprise, eligible residential
13 property developer, eligible residential property owner, eligible
14 agribusiness, eligible beginning farmer, eligible livestock
15 operation, eligible student borrower or eligible water supply
16 system, and shall, for each eligible farming operation, small
17 business, eligible job enhancement business, eligible marketing
18 enterprise, eligible residential property developer, eligible
19 residential property owner, eligible agribusiness, eligible
20 beginning farmer, eligible livestock operation, eligible student
21 borrower or eligible water supply system, certify the present
22 borrowing rate applicable.

23 5. The eligible lending institution shall be responsible
24 for determining if a student borrower is an eligible student
25 borrower. A student borrower shall be eligible for an initial or

1 renewal reduced rate loan only if, at the time of the application
2 for the loan, he is a citizen or permanent resident of the United
3 States, a resident of the state of Missouri as defined by the
4 coordinating board for higher education, is enrolled or has been
5 accepted for enrollment in an eligible higher education
6 institution, and establishes that he has financial need. In
7 considering which eligible student borrowers may receive reduced
8 rate loans, the eligible lending institution may give priority to
9 those eligible student borrowers whose income, or whose family
10 income, if the eligible student borrower is a dependent, is such
11 that the eligible student borrower does not qualify for
12 need-based student financial aid pursuant to 20 U.S.C. 1078, as
13 amended (the Higher Education Amendments of 1986). The eligible
14 lending institution shall require the eligible student borrower
15 to document that he has applied for and has obtained all
16 need-based student financial aid for which he is eligible prior
17 to application for a reduced rate loan pursuant to this section.
18 In no case shall the combination of all financial aid awarded to
19 any student in any particular enrollment period exceed the total
20 cost of attendance at the institution in which the student is
21 enrolled. No eligible lending institution shall charge any
22 additional fees, including but not limited to an origination,
23 service or insurance fee on any loan agreement under the
24 provisions of sections 30.750 to 30.765.

25 6. The eligible lending institution making an initial loan

1 to an eligible student borrower may make a renewal loan or loans
2 to the student. The total of such reduced rate loans from
3 eligible lending institutions made pursuant to this section to
4 any individual student shall not exceed the cumulative totals
5 established by 20 U.S.C. 1078, as amended. An eligible student
6 borrower shall certify on his loan application that the reduced
7 rate loan shall be used exclusively to pay the costs of tuition,
8 incidental fees, books and academic supplies, room and board and
9 other fees directly related to enrollment in an eligible higher
10 education institution. The eligible lending institution shall
11 make the loan payable to the eligible student borrower and the
12 eligible higher education institution as copayees. The method of
13 repayment of the loan shall be the same as for repayment of loans
14 made pursuant to sections 173.095 to 173.186, RSMo.

15 30.758. 1. The state treasurer may accept or reject a
16 linked deposit loan package or any portion thereof.

17 2. Upon acceptance of the linked deposit loan package or
18 any portion thereof, the state treasurer may place linked
19 deposits with the eligible lending institution at up to three
20 percent below current market rates, as determined and calculated
21 by the state treasurer provided the deposit rate is not below two
22 percent. When necessary, the treasurer may place linked deposits
23 prior to acceptance of a linked deposit loan package.

24 3. The eligible lending institution shall enter into a
25 deposit agreement with the state treasurer, which shall include

1 requirements necessary to carry out the purposes of sections
2 30.750 to 30.765. Such requirements shall reflect the market
3 conditions prevailing in the eligible lending institution's
4 lending area. The deposit agreement shall specify the length of
5 time for which the lending institution will lend funds upon
6 receiving a linked deposit. The agreement shall also include
7 provisions for the linked deposit of a linked deposit for an
8 eligible multi-tenant enterprise, eligible farming operation,
9 small business, eligible marketing enterprise, eligible
10 residential property developer, eligible residential property
11 owner, eligible agribusiness, eligible beginning farmer, eligible
12 livestock operation, eligible student borrower or job enhancement
13 business to mature within a period not to exceed one year. The
14 state treasurer may renew such linked deposit for additional
15 periods of time, each of which shall not exceed one year. The
16 linked deposit of a linked deposit for an eligible property
17 developer or residential property owner shall mature within a
18 period not to exceed three years. The linked deposit of a linked
19 deposit for an eligible water supply system shall mature within a
20 period not to exceed three years and the state treasurer may
21 renew such a linked deposit for additional periods of time, each
22 of which shall not exceed three years. Interest shall be paid at
23 the times determined by the state treasurer.

24 4. The period of time for which such linked deposit is
25 placed with an eligible lending institution shall be neither

1 longer nor shorter than the period of time for which the linked
2 deposit is used to provide loans at reduced interest rates. The
3 agreement shall further provide that the state shall receive
4 market interest rates on any linked deposit or any portion
5 thereof for any period of time for which there is no
6 corresponding linked deposit loan outstanding to an eligible
7 multi-tenant enterprise, eligible farming operation, eligible
8 small business, eligible job enhancement business, eligible
9 marketing enterprise, eligible residential property developer,
10 eligible residential property owner, eligible agribusiness,
11 eligible beginning farmer, eligible livestock operation, eligible
12 student borrower or eligible water supply system.

13 30.760. 1. Upon the placement of a linked deposit with an
14 eligible lending institution, such institution is required to
15 lend such funds to each approved eligible multi-tenant
16 enterprise, eligible farm operation, eligible small business,
17 eligible job enhancement business, eligible marketing enterprise,
18 eligible residential property developer, eligible residential
19 property owner, eligible agribusiness, eligible beginning farmer,
20 eligible livestock operation, eligible student borrower or
21 eligible water supply system listed in the linked deposit loan
22 package required by section 30.756 and in accordance with the
23 deposit agreement required by section 30.758. The loan shall be
24 at a fixed rate of interest which is below the present borrowing
25 rate applicable to each eligible multi-tenant enterprise,

1 eligible farming operation, eligible small business, eligible job
2 enhancement business, eligible marketing enterprise, eligible
3 residential property developer, eligible residential property
4 owner, eligible agribusiness, eligible beginning farmer, eligible
5 livestock operation, eligible student borrower or eligible water
6 supply system as determined pursuant to rules and regulations
7 promulgated by the state treasurer under the provisions of
8 chapter 536, RSMo, including emergency rules issued pursuant to
9 section 536.025, RSMo. In addition, the loan agreement shall
10 specify that the eligible multi-tenant enterprise, eligible
11 farming operation, eligible small business, eligible job
12 enhancement business, eligible marketing enterprise, eligible
13 residential property developer, eligible residential property
14 owner, eligible agribusiness, eligible beginning farmer, eligible
15 livestock operation, eligible student borrower or eligible water
16 supply system shall use the proceeds as required by sections
17 30.750 to 30.765, and that in the event the loan recipient does
18 not use the proceeds in the manner prescribed by sections 30.750
19 to 30.765, the remaining proceeds shall be immediately returned
20 to the lending institution and that any proceeds used by the loan
21 recipient shall be repaid to the lending institution as soon as
22 practicable. All records and documents pertaining to the
23 programs established by sections 30.750 to 30.765 shall be
24 segregated by the lending institution for ease of identification
25 and examination. A certification of compliance with this section

1 in the form and manner as prescribed by the state treasurer shall
2 be required of the eligible lending institution. Any lender or
3 lending officer of an eligible lending institution who knowingly
4 violates the provisions of sections 30.750 to 30.765 is guilty of
5 a class A misdemeanor.

6 2. The state treasurer shall take any and all steps
7 necessary to implement the linked deposit program and monitor
8 compliance of eligible multi-tenant enterprises, eligible lending
9 institutions, eligible farming operations, eligible small
10 businesses, eligible job enhancement businesses, eligible
11 marketing enterprises, eligible residential property developers,
12 eligible residential property owners, eligible agribusinesses,
13 eligible beginning farmers, eligible livestock operations,
14 eligible student borrowers or eligible water supply systems.
15 Annually, by the first day of February, the state treasurer shall
16 report on the linked deposits program for the preceding calendar
17 year to the governor, the speaker of the house of
18 representatives, and the president pro tem of the senate. The
19 report shall set forth the linked deposits made by the state
20 treasurer under the program during the year and shall include
21 information regarding the nature, terms, and amounts of the loans
22 upon which the linked deposits were based. The report shall not
23 include the assets, liabilities or percent equity of any
24 recipient eligible multi-tenant enterprise, eligible farming
25 operation, eligible small business, eligible job enhancement

1 business, eligible marketing enterprise, eligible residential
2 property developer, eligible residential property owner, eligible
3 agribusiness, eligible beginning farmer, eligible livestock
4 operation, eligible student borrower or eligible water supply
5 system, but shall include a statement by the state treasurer that
6 the eligible lending institutions have certified that all
7 recipient eligible multi-tenant enterprises, eligible farming
8 operations, eligible small businesses, eligible job enhancement
9 businesses, eligible marketing enterprises, eligible residential
10 property developers, eligible residential property owners,
11 eligible agribusinesses, eligible beginning farmers, eligible
12 livestock operations, eligible student borrowers or eligible
13 water supply systems meet the criteria of sections 30.750 to
14 30.765.

15 30.765. The state and the state treasurer are not liable to
16 any eligible lending institution in any manner for payment of the
17 principal or interest on the loan to an eligible multi-tenant
18 enterprise, eligible farm operation, eligible small business,
19 eligible job enhancement business, eligible marketing enterprise,
20 eligible residential property developer, eligible residential
21 property owner, eligible agribusiness, eligible beginning farmer,
22 eligible livestock operation, eligible student borrower or
23 eligible water supply system. Any delay in payments or default
24 on the part of an eligible multi-tenant enterprise, eligible
25 farming operation, eligible small business, eligible job

1 enhancement business, eligible marketing enterprise, eligible
2 residential property developer, eligible residential property
3 owner, eligible agribusiness, eligible beginning farmer, eligible
4 livestock operation, eligible student borrower or eligible water
5 supply system does not in any manner affect the deposit agreement
6 between the eligible lending institution and the state treasurer.

7 32.105. As used in sections 32.100 to 32.125, the following
8 terms mean:

9 (1) "Affordable housing assistance activities", money, real
10 or personal property, or professional services expended or
11 devoted to the construction, or rehabilitation of affordable
12 housing units;

13 (2) "Affordable housing unit", a residential unit generally
14 occupied by persons and families with incomes at or below the
15 levels described in this subdivision and bearing a cost to the
16 occupant no greater than thirty percent of the maximum eligible
17 household income for the affordable housing unit. In the case of
18 owner-occupied units, the cost to the occupant shall be
19 considered the amount of the gross monthly mortgage payment,
20 including casualty insurance, mortgage insurance, and taxes. In
21 the case of rental units, the cost to the occupant shall be
22 considered the amount of the gross rent. The cost to the
23 occupant shall include the cost of any utilities, other than
24 telephone. If any utilities are paid directly by the occupant,
25 the maximum cost that may be paid by the occupant is to be

reduced by a utility allowance prescribed by the commission.
Persons or families are eligible occupants of affordable housing units if the household combined, adjusted gross income as defined by the commission is equal to or less than the following percentages of the median family income for the geographic area in which the residential unit is located, or the median family income for the state of Missouri, whichever is larger; ("geographic area" means the metropolitan area or county designated as an area by the federal Department of Housing and Urban Development under Section 8 of the United States Housing Act of 1937, as amended, for purposes of determining fair market rental rates):

Percent of State or Geographic Area Family	
Size of Household	Median Income
One Person	35%
Two Persons	40%
Three Persons	45%
Four Persons	50%
Five Persons	54%
Six Persons	58%
Seven Persons	62%
Eight Persons	66%

(3) "Business firm", person, firm, a partner in a firm, corporation or a shareholder in an S corporation doing business

1 in the state of Missouri and subject to the state income tax
2 imposed by the provisions of chapter 143, RSMo, or a corporation
3 subject to the annual corporation franchise tax imposed by the
4 provisions of chapter 147, RSMo, or an insurance company paying
5 an annual tax on its gross premium receipts in this state, or
6 other financial institution paying taxes to the state of Missouri
7 or any political subdivision of this state pursuant to the
8 provisions of chapter 148, RSMo, or an express company which pays
9 an annual tax on its gross receipts in this state;

10 (4) "Commission", the Missouri housing development
11 commission;

12 (5) "Community services", any type of counseling and
13 advice, emergency assistance or medical care furnished to
14 individuals or groups in the state of Missouri or transportation
15 services at below-cost rates as provided in sections 208.250 to
16 208.275, RSMo;

17 (6) "Crime prevention", any activity which aids in the
18 reduction of crime in the state of Missouri;

19 (7) "Defense industry contractor", a person, corporation or
20 other entity which will be or has been negatively impacted as a
21 result of its status as a prime contractor of the Department of
22 Defense or as a second or third tier contractor. A "second tier
23 contractor" means a person, corporation or other entity which
24 contracts to perform manufacturing, maintenance or repair
25 services for a prime contractor of the Department of Defense, and

1 a "third tier contractor" means a person, corporation or other
2 entity which contracts with a person, corporation or other entity
3 which contracts with a prime contractor of the Department of
4 Defense;

5 (8) "Doing business", among other methods of doing business
6 in the state of Missouri, a partner in a firm or a shareholder in
7 an S corporation shall be deemed to be doing business in the
8 state of Missouri if such firm or S corporation, as the case may
9 be, is doing business in the state of Missouri;

10 (9) "Economic development", the acquisition, renovation,
11 improvement, or the furnishing or equipping of existing buildings
12 and real estate in distressed or blighted areas of the state when
13 such acquisition, renovation, improvement, or the furnishing or
14 equipping of the business development projects will result in the
15 creation or retention of jobs within the state; or, until June
16 30, 1996, a defense conversion pilot project located in a
17 standard metropolitan statistical area which contains a city with
18 a population of at least three hundred fifty thousand
19 inhabitants, which will assist Missouri-based defense industry
20 contractors in their conversion from predominately
21 defense-related contracting to nondefense-oriented manufacturing.
22 Only neighborhood organizations, as defined in subdivision (15)
23 of this section, may apply to conduct economic development
24 projects. Prior to the approval of an economic development
25 project, the neighborhood organization shall enter into a

1 contractual agreement with the department of economic
2 development. Credits approved for economic development projects
3 may not exceed four million dollars from within any one fiscal
4 year's allocation, except that for fiscal years 2005, 2006, and
5 2007 credits approved for economic development projects shall not
6 exceed six million dollars. Neighborhood assistance program tax
7 credits for economic development projects and affordable housing
8 assistance as defined in section 32.111, may be transferred, sold
9 or assigned by a notarized endorsement thereof naming the
10 transferee;

11 (10) "Education", any type of scholastic instruction or
12 scholarship assistance to an individual who resides in the state
13 of Missouri that enables the individual to prepare himself or
14 herself for better opportunities or community awareness
15 activities rendered by a statewide organization established for
16 the purpose of archeological education and preservation;

17 (11) ["Eligible farmers' market", a group of farmers, each
18 of whom farms agricultural land located within this state which
19 he or she rents or owns, and who have formed a group for the
20 purpose of allowing each member farmer to sell his or her
21 products derived from his or her farming activities to the public
22 at a common structure or building when at least fifty percent of
23 the costs of such structure or building are paid for by such
24 group of farmers;

25 (12) "Eligible new generation cooperative", as defined in

1 section 348.340, RSMo;

2 (13)] "Homeless assistance pilot project", the program
3 established pursuant to section 32.117;

4 [(14)] (12) "Job training", any type of instruction to an
5 individual who resides in the state of Missouri that enables the
6 individual to acquire vocational skills so that the individual
7 can become employable or be able to seek a higher grade of
8 employment;

9 [(15)] (13) "Neighborhood organization", any organization
10 performing community services or economic development activities
11 in the state of Missouri and:

12 (a) Holding a ruling from the Internal Revenue Service of
13 the United States Department of the Treasury that the
14 organization is exempt from income taxation pursuant to the
15 provisions of the Internal Revenue Code; or

16 (b) Incorporated in the state of Missouri as a
17 not-for-profit corporation pursuant to the provisions of chapter
18 355, RSMo; or

19 (c) Designated as a community development corporation by
20 the United States government pursuant to the provisions of Title
21 VII of the Economic Opportunity Act of 1964; [or

22 (d) Contributing funds to help finance a building or
23 structure or purchase equipment located within this state and
24 used to sell agricultural food products or to add value to food
25 products produced in this state by members of an eligible new

1 generation cooperative; or contributing funds to help finance a
2 building or structure or purchase equipment owned by a not-
3 for-profit organization located within this state and used to
4 sell agricultural food products or to add value to food products
5 produced by family farms as defined in subdivision (4) of section
6 350.010, RSMo, or family farm corporations as defined in
7 subdivision (5) of section 350.010, RSMo;

8 16)] (14) "Physical revitalization", furnishing financial
9 assistance, labor, material, or technical advice to aid in the
10 physical improvement or rehabilitation of any part or all of a
11 neighborhood area;

12 [(17)] (15) "S corporation", a corporation described in
13 Section 1361(a)(1) of the United States Internal Revenue Code and
14 not subject to the taxes imposed by section 143.071, RSMo, by
15 reason of section 143.471, RSMo;

16 [(18)] (16) "Workfare renovation project", any project
17 initiated pursuant to sections 215.340 to 215.355, RSMo.

18 32.110. Any business firm which engages in the activities
19 of providing physical revitalization, economic development, job
20 training or education for individuals, community services,
21 [eligible farmers' markets] or crime prevention in the state of
22 Missouri shall receive a tax credit as provided in section 32.115
23 if the director of the department of economic development
24 annually approves the proposal of the business firm; except that,
25 no proposal shall be approved which does not have the endorsement

1 of the agency of local government within the area in which the
2 business firm is engaging in such activities which has adopted an
3 overall community or neighborhood development plan that the
4 proposal is consistent with such plan. The proposal shall set
5 forth the program to be conducted, the neighborhood area to be
6 served, why the program is needed, the estimated amount to be
7 contributed to the program and the plans for implementing the
8 program. If, in the opinion of the director of the department of
9 economic development, a business firm's contribution can more
10 consistently with the purposes of sections 32.100 to 32.125 be
11 made through contributions to a neighborhood organization as
12 defined in subdivision [(15)] (13) of section 32.105, tax credits
13 may be allowed as provided in section 32.115. The director of
14 the department of economic development is hereby authorized to
15 promulgate rules and regulations for establishing criteria for
16 evaluating such proposals by business firms for approval or
17 disapproval and for establishing priorities for approval or
18 disapproval of such proposals by business firms with the
19 assistance and approval of the director of the department of
20 revenue. The total amount of tax credit granted for programs
21 approved pursuant to sections 32.100 to 32.125 shall not exceed
22 fourteen million dollars in fiscal year 1999 and twenty-six
23 million dollars in fiscal year 2000, and any subsequent fiscal
24 year, except as otherwise provided for proposals approved
25 pursuant to section 32.111, 32.112 or 32.117. All tax credits

1 authorized pursuant to the provisions of sections 32.100 to
2 32.125 may be used as a state match to secure additional federal
3 funding. [The total amount of tax credits allowed for programs
4 of neighborhood organizations defined pursuant to paragraph (d)
5 of subdivision (15) of section 32.105 is two and one-half million
6 dollars per fiscal year for fiscal years 2002 to 2006.]

7 67.1303. 1. The governing body of any home rule city with
8 more than one hundred fifty-one thousand five hundred but less
9 than one hundred fifty-one thousand six hundred inhabitants, any
10 home rule city with more than forty-five thousand five hundred
11 but less than forty-five thousand nine hundred inhabitants and
12 the governing body of any city within any county of the first
13 classification with more than one hundred four thousand six
14 hundred but less than one hundred four thousand seven hundred
15 inhabitants and the governing body of any county of the third
16 classification without a township form of government and with
17 more than forty thousand eight hundred but less than forty
18 thousand nine hundred inhabitants or any city within such county
19 may impose, by order or ordinance, a sales tax on all retail
20 sales made in the city or county which are subject to sales tax
21 under chapter 144, RSMo. The tax authorized in this section
22 shall not be more than one-half of one percent. The order or
23 ordinance imposing the tax shall not become effective unless the
24 governing body of the city or county submits to the voters of the
25 city or county at a state general or primary election a proposal

1 to authorize the governing body to impose a tax under this
2 section. The tax authorized in this section shall be in addition
3 to all other sales taxes imposed by law, and shall be stated
4 separately from all other charges and taxes.

5 2. The ballot of submission for the tax authorized in this
6 section shall be in substantially the following form:

7 Shall (insert the name of the city or county) impose
8 a sales tax at a rate of (insert rate of percent) percent
9 for economic development purposes?

10 ☐ YES

☐ NO

11 If a majority of the votes cast on the question by the qualified
12 voters voting thereon are in favor of the question, then the tax
13 shall become effective on the first day of the second calendar
14 quarter following the calendar quarter in which the election was
15 held. If a majority of the votes cast on the question by the
16 qualified voters voting thereon are opposed to the question, then
17 the tax shall not become effective unless and until the question
18 is resubmitted under this section to the qualified voters and
19 such question is approved by a majority of the qualified voters
20 voting on the question, provided that no proposal shall be
21 resubmitted to the voters sooner than twelve months from the date
22 of the submission of the last proposal.

23 3. No revenue generated by the tax authorized in this
24 section shall be used for any retail development project. At

1 least twenty percent of the revenue generated by the tax
2 authorized in this section shall be used solely for projects
3 directly related to long-term economic development preparation,
4 including, but not limited to, the following:

5 (1) Acquisition of land;

6 (2) Installation of infrastructure for industrial or
7 business parks;

8 (3) Improvement of water and wastewater treatment capacity;

9 (4) Extension of streets;

10 (5) Providing matching dollars for state or federal grants;

11 (6) Marketing;

12 (7) Providing grants and low-interest loans to companies
13 for job training, equipment acquisition, site development, and
14 infrastructure.

15 Not more than twenty-five percent of the revenue generated may be
16 used annually for administrative purposes, including staff and
17 facility costs.

18 4. All revenue generated by the tax shall be deposited in a
19 special trust fund and shall be used solely for the designated
20 purposes. If the tax is repealed, all funds remaining in the
21 special trust fund shall continue to be used solely for the
22 designated purposes. Any funds in the special trust fund which
23 are not needed for current expenditures may be invested by the
24 governing body in accordance with applicable laws relating to the

1 investment of other city or county funds.

2 5. Any city or county imposing the tax authorized in this
3 section shall establish an economic development tax board. The
4 board shall consist of eleven members, to be appointed as
5 follows:

6 (1) Two members shall be appointed by the school boards
7 whose districts are included within any economic development plan
8 or area funded by the sales tax authorized in this section. Such
9 members shall be appointed in any manner agreed upon by the
10 affected districts;

11 (2) One member shall be appointed, in any manner agreed
12 upon by the affected districts, to represent all other districts
13 levying ad valorem taxes within the area selected for an economic
14 development project or area funded by the sales tax authorized in
15 this section, excluding representatives of the governing body of
16 the city or county;

17 (3) One member shall be appointed by the largest public
18 school district in the city or county;

19 (4) In each city or county, five members shall be appointed
20 by the chief elected officer of the city or county with the
21 consent of the majority of the governing body of the city or
22 county;

23 (5) In each city, two members shall be appointed by the
24 governing body of the county in which the city is located. In
25 each county, two members shall be appointed by the governing body

1 of the county.

2 At the option of the members appointed by a city or county the
3 members who are appointed by the school boards and other taxing
4 districts may serve on the board for a term to coincide with the
5 length of time an economic development project, plan, or
6 designation of an economic development area is considered for
7 approval by the board, or for the definite terms as provided in
8 this subsection. If the members representing school districts
9 and other taxing districts are appointed for a term coinciding
10 with the length of time an economic development project, plan, or
11 area is approved, such term shall terminate upon final approval
12 of the project, plan, or designation of the area by the governing
13 body of the city or county. If any school district or other
14 taxing jurisdiction fails to appoint members of the board within
15 thirty days of receipt of written notice of a proposed economic
16 development plan, economic development project, or designation of
17 an economic development area, the remaining members may proceed
18 to exercise the power of the board. Of the members first
19 appointed by the city or county, three shall be designated to
20 serve for terms of two years, three shall be designated to serve
21 for a term of three years, and the remaining members shall be
22 designated to serve for a term of four years from the date of
23 such initial appointments. Thereafter, the members appointed by
24 the city or county shall serve for a term of four years, except

1 that all vacancies shall be filled for unexpired terms in the
2 same manner as were the original appointments.

3 6. The board, subject to approval of the governing body of
4 the city or county, shall develop economic development plans,
5 economic development projects, or designations of an economic
6 development area, and shall hold public hearings and provide
7 notice of any such hearings. The board shall vote on all
8 proposed economic development plans, economic development
9 projects, or designations of an economic development area, and
10 amendments thereto, within thirty days following completion of
11 the hearing on any such plan, project, or designation, and shall
12 make recommendations to the governing body within ninety days of
13 the hearing concerning the adoption of or amendment to economic
14 development plans, economic development projects, or designations
15 of an economic development area.

16 7. The board shall report at least annually to the
17 governing body of the city or county on the use of the funds
18 provided under this section and on the progress of any plan,
19 project, or designation adopted under this section.

20 8. The governing body of any city or county that has
21 adopted the sales tax authorized in this section may submit the
22 question of repeal of the tax to the voters on any date available
23 for elections for the city or county. The ballot of submission
24 shall be in substantially the following form:

25 Shall (insert the name of the city or county) repeal

1 the sales tax imposed at a rate of (insert rate of
2 percent) percent for economic development purposes?

3 ☐ YES

☐ NO

4 If a majority of the votes cast on the proposal are in favor of
5 repeal, that repeal shall become effective on December
6 thirty-first of the calendar year in which such repeal was
7 approved. If a majority of the votes cast on the question by the
8 qualified voters voting thereon are opposed to the repeal, then
9 the sales tax authorized in this section shall remain effective
10 until the question is resubmitted under this section to the
11 qualified voters of the city or county, and the repeal is
12 approved by a majority of the qualified voters voting on the
13 question.

14 9. Whenever the governing body of any city or county that
15 has adopted the sales tax authorized in this section receives a
16 petition, signed by ten percent of the registered voters of the
17 city or county voting in the last gubernatorial election, calling
18 for an election to repeal the sales tax imposed under this
19 section, the governing body shall submit to the voters a proposal
20 to repeal the tax. If a majority of the votes cast on the
21 question by the qualified voters voting thereon are in favor of
22 the repeal, that repeal shall become effective on December
23 thirty-first of the calendar year in which such repeal was
24 approved. If a majority of the votes cast on the question by the

1 qualified voters voting thereon are opposed to the repeal, then
2 the tax shall remain effective until the question is resubmitted
3 under this section to the qualified voters and the repeal is
4 approved by a majority of the qualified voters voting on the
5 question.

6 67.1401. 1. Sections 67.1401 to 67.1571 shall be known and
7 may be cited as the "Community Improvement District Act".

8 2. For the purposes of sections 67.1401 to 67.1571, the
9 following words and terms mean:

10 (1) "Approval" or "approve", for purposes of elections
11 pursuant to sections 67.1401 to 67.1571, a simple majority of
12 those qualified voters voting in the election;

13 (2) "Assessed value", the assessed value of real property
14 as reflected on the tax records of the county clerk of the county
15 in which the property is located, or the collector of revenue if
16 the property is located in a city not within a county, as of the
17 last completed assessment;

18 (3) "Blighted area", an area which:

19 (a) By reason of the predominance of defective or
20 inadequate street layout, insanitary or unsafe conditions,
21 deterioration of site improvements, improper subdivision or
22 obsolete platting, or the existence of conditions which endanger
23 life or property by fire and other causes, or any combination of
24 such factors, retards the provision of housing accommodations or
25 constitutes an economic or social liability or a menace to the

1 public health, safety, morals or welfare in its present condition
2 and use; or

3 (b) Has been declared blighted or found to be a blighted
4 area pursuant to Missouri law including, but not limited to,
5 chapter 353, RSMo, sections 99.800 to 99.865, RSMo, or sections
6 99.300 to 99.715, RSMo;

7 (4) "Board", if the district is a political subdivision,
8 the board of directors of the district, or if the district is a
9 not-for-profit corporation, the board of directors of such
10 corporation;

11 (5) "Director of revenue", the director of the department
12 of revenue of the state of Missouri;

13 (6) "District", a community improvement district,
14 established pursuant to sections 67.1401 to 67.1571;

15 (7) "Election authority", the election authority having
16 jurisdiction over the area in which the boundaries of the
17 district are located pursuant to chapter 115, RSMo;

18 (8) "Municipal clerk", the clerk of the municipality;

19 (9) "Municipality", any city [located in a county of the
20 first classification or second classification, any city not
21 within a county and any], village, incorporated town, or county
22 of this state, or in any unincorporated area that is located in
23 any county with a charter form of government and with more than
24 one million inhabitants;

25 (10) "Obligations", bonds, loans, debentures, notes,

1 special certificates, or other evidences of indebtedness issued
2 by a district to carry out any of its powers, duties or purposes
3 or to refund outstanding obligations;

4 (11) "Owner", for real property, the individual or
5 individuals or entity or entities who own the fee of real
6 property or their legally authorized representative; for business
7 organizations and other entities, the owner shall be deemed to be
8 the individual which is legally authorized to represent the
9 entity in regard to the district;

10 (12) "Per capita", one head count applied to each
11 individual, entity or group of individuals or entities having fee
12 ownership of real property within the district whether such
13 individual, entity or group owns one or more parcels of real
14 property in the district as joint tenants, tenants in common,
15 tenants by the entirety or tenants in partnership;

16 (13) "Petition", a petition to establish a district as it
17 may be amended in accordance with the requirements of section
18 67.1421;

19 (14) "Qualified voters",

20 (a) For purposes of elections for approval of real property
21 taxes:

22 a. Registered voters; or

23 b. If no registered voters reside in the district, the
24 owners of one or more parcels of real property which is to be
25 subject to such real property taxes and is located within the

1 district per the tax records for real property of the county
2 clerk, or the collector of revenue if the district is located in
3 a city not within a county, as of the thirtieth day prior to the
4 date of the applicable election;

5 (b) For purposes of elections for approval of business
6 license taxes or sales taxes:

7 a. Registered voters; or

8 b. If no registered voters reside in the district, the
9 owners of one or more parcels of real property located within the
10 district per the tax records for real property of the county
11 clerk as of the thirtieth day before the date of the applicable
12 election; and

13 (c) For purposes of the election of directors of the board,
14 registered voters and owners of real property which is not exempt
15 from assessment or levy of taxes by the district and which is
16 located within the district per the tax records for real property
17 of the county clerk, or the collector of revenue if the district
18 is located in a city not within a county, of the thirtieth day
19 prior to the date of the applicable election; and

20 (15) "Registered voters", persons who reside within the
21 district and who are qualified and registered to vote pursuant to
22 chapter 115, RSMo, pursuant to the records of the election
23 authority as of the thirtieth day prior to the date of the
24 applicable election.

25 67.1461. 1. Each district shall have all the powers,

1 except to the extent any such power has been limited by the
2 petition approved by the governing body of the municipality to
3 establish the district, necessary to carry out and effectuate the
4 purposes and provisions of sections 67.1401 to 67.1571 including,
5 but not limited to, the following:

6 (1) To adopt, amend, and repeal bylaws, not inconsistent
7 with sections 67.1401 to 67.1571, necessary or convenient to
8 carry out the provisions of sections 67.1401 to 67.1571;

9 (2) To sue and be sued;

10 (3) To make and enter into contracts and other instruments,
11 with public and private entities, necessary or convenient to
12 exercise its powers and carry out its duties pursuant to sections
13 67.1401 to 67.1571;

14 (4) To accept grants, guarantees and donations of property,
15 labor, services, or other things of value from any public or
16 private source;

17 (5) To employ or contract for such managerial, engineering,
18 legal, technical, clerical, accounting, or other assistance as it
19 deems advisable;

20 (6) To acquire by purchase, lease, gift, grant, bequest,
21 devise, or otherwise, any real property within its boundaries,
22 personal property, or any interest in such property;

23 (7) To sell, lease, exchange, transfer, assign, mortgage,
24 pledge, hypothecate, or otherwise encumber or dispose of any real
25 or personal property or any interest in such property;

1 (8) To levy and collect special assessments and taxes as
2 provided in sections 67.1401 to 67.1571. However, no such
3 assessments or taxes shall be levied on any property exempt from
4 taxation pursuant to subdivision (5) of section 137.100, RSMo.
5 Those exempt pursuant to subdivision (5) of section 137.100,
6 RSMo, may voluntarily participate in the provisions of sections
7 67.1401 to 67.1571;

8 (9) If the district is a political subdivision, to levy
9 real property taxes and business license taxes in the county seat
10 of a county of the first classification containing a population
11 of at least two hundred thousand, as provided in sections 67.1401
12 to 67.1571. However, no such assessments or taxes shall be
13 levied on any property exempt from taxation pursuant to
14 subdivisions (2) and (5) of section 137.100, RSMo. Those exempt
15 pursuant to subdivisions (2) and (5) of section 137.100, RSMo,
16 may voluntarily participate in the provisions of sections 67.1401
17 to 67.1571;

18 (10) If the district is a political subdivision [in a city
19 with a population of at least four hundred thousand located in
20 more than one county], to levy sales taxes pursuant to sections
21 67.1401 to 67.1571;

22 (11) To fix, charge, and collect fees, rents, and other
23 charges for use of any of the following:

24 (a) The district's real property, except for public
25 rights-of-way for utilities;

1 (b) The district's personal property, except in a city not
2 within a county; or

3 (c) Any of the district's interests in such real or
4 personal property, except for public rights-of-way for utilities;

5 (12) To borrow money from any public or private source and
6 issue obligations and provide security for the repayment of the
7 same as provided in sections 67.1401 to 67.1571;

8 (13) To loan money as provided in sections 67.1401 to
9 67.1571;

10 (14) To make expenditures, create reserve funds, and use
11 its revenues as necessary to carry out its powers or duties and
12 the provisions and purposes of sections 67.1401 to 67.1571;

13 (15) To enter into one or more agreements with the
14 municipality for the purpose of abating any public nuisance
15 within the boundaries of the district including, but not limited
16 to, the stabilization, repair or maintenance or demolition and
17 removal of buildings or structures, provided that the
18 municipality has declared the existence of a public nuisance;

19 (16) Within its boundaries, to provide assistance to or to
20 construct, reconstruct, install, repair, maintain, and equip any
21 of the following public improvements:

22 (a) Pedestrian or shopping malls and plazas;

23 (b) Parks, lawns, trees, and any other landscape;

24 (c) Convention centers, arenas, aquariums, aviaries, and
25 meeting facilities;

1 (d) Sidewalks, streets, alleys, bridges, ramps, tunnels,
2 overpasses and underpasses, traffic signs and signals, utilities,
3 drainage, water, storm and sewer systems, and other site
4 improvements;

5 (e) Parking lots, garages, or other facilities;

6 (f) Lakes, dams, and waterways;

7 (g) Streetscape, lighting, benches or other seating
8 furniture, trash receptacles, marquees, awnings, canopies, walls,
9 and barriers;

10 (h) Telephone and information booths, bus stop and other
11 shelters, rest rooms, and kiosks;

12 (i) Paintings, murals, display cases, sculptures, and
13 fountains;

14 (j) Music, news, and child-care facilities; and

15 (k) Any other useful, necessary, or desired improvement;

16 (17) To dedicate to the municipality, with the
17 municipality's consent, streets, sidewalks, parks, and other real
18 property and improvements located within its boundaries for
19 public use;

20 (18) Within its boundaries and with the municipality's
21 consent, to prohibit or restrict vehicular and pedestrian traffic
22 and vendors on streets, alleys, malls, bridges, ramps, sidewalks,
23 and tunnels and to provide the means for access by emergency
24 vehicles to or in such areas;

25 (19) Within its boundaries, to operate or to contract for

1 the provision of music, news, child-care, or parking facilities,
2 and buses, minibuses, or other modes of transportation;

3 (20) Within its boundaries, to lease space for sidewalk
4 café, tables and chairs;

5 (21) Within its boundaries, to provide or contract for the
6 provision of security personnel, equipment, or facilities for the
7 protection of property and persons;

8 (22) Within its boundaries, to provide or contract for
9 cleaning, maintenance, and other services to public and private
10 property;

11 (23) To produce and promote any tourism, recreational or
12 cultural activity or special event in the district by, but not
13 limited to, advertising, decoration of any public place in the
14 district, promotion of such activity and special events, and
15 furnishing music in any public place;

16 (24) To support business activity and economic development
17 in the district including, but not limited to, the promotion of
18 business activity, development and retention, and the recruitment
19 of developers and businesses;

20 (25) To provide or support training programs for employees
21 of businesses within the district;

22 (26) To provide refuse collection and disposal services
23 within the district;

24 (27) To contract for or conduct economic, planning,
25 marketing or other studies;

1 (28) To repair, restore, or maintain any abandoned cemetery
2 on public or private land within the district; and

3 (29) To carry out any other powers set forth in sections
4 67.1401 to 67.1571.

5 2. Each district which is located in a blighted area or
6 which includes a blighted area shall have the following
7 additional powers:

8 (1) Within its blighted area, to contract with any private
9 property owner to demolish and remove, renovate, reconstruct, or
10 rehabilitate any building or structure owned by such private
11 property owner; and

12 (2) To expend its revenues or loan its revenues pursuant to
13 a contract entered into pursuant to this subsection, provided
14 that the governing body of the municipality has determined that
15 the action to be taken pursuant to such contract is reasonably
16 anticipated to remediate the blighting conditions and will serve
17 a public purpose.

18 3. Each district shall annually reimburse the municipality
19 for the reasonable and actual expenses incurred by the
20 municipality to establish such district and review annual budgets
21 and reports of such district required to be submitted to the
22 municipality; provided that, such annual reimbursement shall not
23 exceed one and one-half percent of the revenues collected by the
24 district in such year.

25 4. Nothing in sections 67.1401 to 67.1571 shall be

1 construed to delegate to any district any sovereign right of
2 municipalities to promote order, safety, health, morals, and
3 general welfare of the public, except those such police powers,
4 if any, expressly delegated pursuant to sections 67.1401 to
5 67.1571.

6 5. The governing body of the municipality establishing the
7 district shall not decrease the level of publicly funded services
8 in the district existing prior to the creation of the district or
9 transfer the financial burden of providing the services to the
10 district unless the services at the same time are decreased
11 throughout the municipality, nor shall the governing body
12 discriminate in the provision of the publicly funded services
13 between areas included in such district and areas not so
14 included.

15 67.1545. 1. Any district [in a city with a population of
16 at least four hundred thousand located in more than one county]
17 formed as a political subdivision may impose by resolution a
18 district sales and use tax on all retail sales made in such
19 district which are subject to taxation pursuant to sections
20 144.010 to 144.525, RSMo, except sales of motor vehicles,
21 trailers, boats or outboard motors and sales to public utilities.
22 Any sales and use tax imposed pursuant to this section may be
23 imposed at a rate of one-eighth of one percent, one-fourth of one
24 percent, three-eighths of one percent, one-half of one percent or
25 one percent. Such district sales and use tax may be imposed for

any district purpose designated by the district in its ballot of submission to its qualified voters; except that, no resolution adopted pursuant to this section shall become effective unless the board of directors of the district submits to the qualified voters of the district, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this section. If a majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the sales tax, then the resolution is adopted. If a majority of the votes cast by the qualified voters are opposed to the sales tax, then the resolution is void.

2. The ballot shall be substantially in the following form:

Shall the (insert name of district) Community Improvement District impose a community improvement districtwide sales and use tax at the maximum rate of (insert amount) for a period of (insert number) years from the date on which such tax is first imposed for the purpose of providing revenue for (insert general description of the purpose)?

[] YES

[] NO

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

3. Within ten days after the qualified voters have approved

1 the imposition of the sales and use tax, the district shall, in
2 accordance with section 32.097, RSMo, notify the director of the
3 department of revenue. The sales and use tax authorized by this
4 section shall become effective on the first day of the second
5 calendar quarter after the director of the department of revenue
6 receives notice of the adoption of such tax.

7 4. The director of the department of revenue shall collect
8 any tax adopted pursuant to this section pursuant to section
9 32.087, RSMo.

10 5. In each district in which a sales and use tax is imposed
11 pursuant to this section, every retailer shall add such
12 additional tax imposed by the district to such retailer's sale
13 price, and when so added such tax shall constitute a part of the
14 purchase price, shall be a debt of the purchaser to the retailer
15 until paid and shall be recoverable at law in the same manner as
16 the purchase price.

17 6. In order to allow retailers to collect and report the
18 sales and use tax authorized by this section as well as all other
19 sales and use taxes required by law in the simplest and most
20 efficient manner possible, a district may establish appropriate
21 brackets to be used in the district imposing a tax pursuant to
22 this section in lieu of the brackets provided in section 144.285,
23 RSMo.

24 7. The penalties provided in sections 144.010 to 144.525,
25 RSMo, shall apply to violations of this section.

1 8. All revenue received by the district from a sales and
2 use tax imposed pursuant to this section which is designated for
3 a specific purpose shall be deposited into a special trust fund
4 and expended solely for such purpose. Upon the expiration of any
5 sales and use tax adopted pursuant to this section, all funds
6 remaining in the special trust fund shall continue to be used
7 solely for the specific purpose designated in the resolution
8 adopted by the qualified voters. Any funds in such special trust
9 fund which are not needed for current expenditures may be
10 invested by the board of directors pursuant to applicable laws
11 relating to the investment of other district funds.

12 9. A district may repeal by resolution any sales and use
13 tax imposed pursuant to this section before the expiration date
14 of such sales and use tax unless the repeal of such sales and use
15 tax will impair the district's ability to repay any liabilities
16 the district has incurred, moneys the district has borrowed or
17 obligation the district has issued to finance any improvements or
18 services rendered for the district.

19 67.2500. 1. The governing body of any city, town, or
20 village that is within any county with a charter form of
21 government and with more than two hundred fifty thousand but less
22 than three hundred fifty thousand inhabitants, may establish a
23 theater, cultural arts, and entertainment district in the manner
24 provided in section 67.2505.

25 2. Sections 67.2500 to 67.2530 shall be know as the

1 "Theater, Cultural Arts, and Entertainment District Act".

2 3. As used in sections 67.2500 to 67.2530, the following
3 terms mean:

4 (1) "District", a theater, cultural arts, and entertainment
5 district organized under this section;

6 (2) "Qualified electors", "qualified voters", or "voters",
7 registered voters residing within the district or subdistrict, or
8 proposed district or subdistrict, who have registered to vote
9 pursuant to chapter 115, RSMo, or, if there are no persons
10 eligible to be registered voters residing in the district or
11 subdistrict, proposed district or subdistrict, property owners,
12 including corporations and other entities, that are owners of
13 real property;

14 (3) "Registered voters", persons qualified and registered
15 to vote pursuant to chapter 115, RSMo; and

16 (4) "Subdistrict", a subdivision of a district, but not a
17 separate political subdivision, created for the purposes
18 specified in subsection 5 of section 67.2505.

19 67.2505. 1. A district may be created to fund, promote,
20 and provide educational, civic, musical, theatrical, cultural,
21 concerts, lecture series, and related or similar entertainment
22 events or activities, and to fund, promote, plan, design,
23 construct, improve, maintain, and operate public improvements,
24 transportation projects, and related facilities in the district.

25 2. A district is a political subdivision of the state.

1 3. The name of a district shall consist of a name chosen by
2 the original petitioners, preceding the words "theater, cultural
3 arts, and entertainment district".

4 4. The district shall include a minimum of fifty contiguous
5 acres.

6 5. Subdistricts shall be formed for the purpose of voting
7 upon proposals for the creation of the district or subsequent
8 proposed subdistrict, voting upon the question of imposing a
9 proposed sales tax, and for representation on the board of
10 directors, and for no other purpose.

11 6. Whenever the creation of a district is desired, one or
12 more registered voters from each subdistrict of the proposed
13 district, or one or more property owners who collectively own one
14 or more parcels of real estate comprising at least a majority of
15 the land situated in the proposed subdistricts within the
16 proposed district, may file a petition requesting the creation of
17 a district with the governing body of the city, town, or village
18 within which the proposed district is to be established. The
19 petition shall contain the following information:

20 (1) The name, address, and phone number of each petitioner
21 and the location of the real property owned by the petitioner;

22 (2) The name of the proposed district;

23 (3) A legal description of the proposed district, including
24 a map illustrating the district boundaries, which shall be
25 contiguous, and the division of the district into at least five,

1 but not more than fifteen, subdistricts that shall contain, or
2 are projected to contain upon full development of the
3 subdistricts, approximately equal populations;

4 (4) A statement indicating the number of directors to serve
5 on the board, which shall be not less than five or more than
6 fifteen;

7 (5) A request that the district be established;

8 (6) A general description of the activities that are
9 planned for the district;

10 (7) A proposal for a sales tax to fund the district
11 initially, pursuant to the authority granted in sections 67.2500
12 to 67.2530, together with a request that the imposition of the
13 sales tax be submitted to the qualified voters within the
14 district;

15 (8) A statement that the proposed district shall not be an
16 undue burden on any owner of property within the district and is
17 not unjust or unreasonable;

18 (9) A request that the question of the establishment of the
19 district be submitted to the qualified voters of the district;

20 (10) A signed statement that the petitioners are authorized
21 to submit the petition to the governing body; and

22 (11) Any other items the petitioners deem appropriate.

23 7. Upon the filing of a petition pursuant to this section,
24 the governing body of any city, town, or village described in
25 this section may pass a resolution containing the following

1 information:

2 (1) A description of the boundaries of the proposed
3 district and each subdistrict;

4 (2) The time and place of a hearing to be held to consider
5 establishment of the proposed district;

6 (3) The timeframe and manner for the filing of protests;

7 (4) The proposed sales tax rate to be voted upon within the
8 subdistricts of the proposed district;

9 (5) The proposed uses for the revenue to be generated by
10 the new sales tax; and

11 (6) Such other matters as the governing body may deem
12 appropriate.

13 8. Prior to the governing body certifying the question of
14 the district's creation and imposing a sales tax for approval by
15 the qualified electors, a hearing shall be held as provided by
16 this subsection. The governing body of the municipality
17 approving a resolution as set forth in subsection 7 of this
18 section shall:

19 (1) Publish notice of the hearing, which shall include the
20 information contained in the resolution cited in subsection 7 of
21 this section, on two separate occasions in at least one newspaper
22 of general circulation in the county where the proposed district
23 is located, with the first publication to occur not more than
24 thirty days before the hearing, and the second publication to
25 occur not more than fifteen days or less than ten days before the

1 hearing;

2 (2) Hear all protests and receive evidence for or against
3 the establishment of the proposed district; and

4 (3) Consider all protests, which determinations shall be
5 final.

6 The costs of printing and publication of the notice shall be paid
7 by the petitioners. If the district is organized pursuant to
8 sections 67.2500 to 67.2530, the petitioners may be reimbursed
9 for such costs out of the revenues received by the district.

10 9. Following the hearing, the governing body of any city,
11 town, or village within which the proposed district will be
12 located may order an election on the questions of the district
13 creation and sales tax funding for voter approval and certify the
14 questions to the municipal clerk. The election order shall
15 include the date on which the ballots will be mailed to qualified
16 electors, which shall be not sooner than the eighth Tuesday from
17 the issuance of the order. The election regarding the
18 incorporation of the district and the imposing of the sales tax
19 shall follow the procedure set forth in section 67.2520, and
20 shall be held pursuant to the order and certification by the
21 governing body. Only those subdistricts approving the question
22 of creating the district and imposing the sales tax shall become
23 part of the district.

24 10. If the results of the election conducted in accordance

1 with section 67.2520 show that a majority of the votes cast were
2 in favor of organizing the district and imposing the sales tax,
3 the governing body may establish the proposed district in those
4 subdistricts approving the question of creating the district and
5 imposing the sales tax, by adopting an ordinance to that effect.
6 The ordinance establishing the district shall contain the
7 following:

8 (1) The description of the boundaries of the district and
9 each subdistrict;

10 (2) A statement that a theater, cultural arts, and
11 entertainment district has been established;

12 (3) A declaration that the district is a political
13 subdivision of the state;

14 (4) The name of the district;

15 (5) The date on which the sales tax election in the
16 subdistricts was held, and the result of the election;

17 (6) The uses for any revenue generated by a sales tax
18 imposed pursuant to this section;

19 (7) A certification to the newly created district of the
20 election results, including the election concerning the sales
21 tax; and

22 (8) Such other matters as the governing body deems
23 appropriate.

24 11. Any subdistrict that does not approve the creation of
25 the district and imposing the sales tax shall not be a part of

1 the district and the sales tax shall not be imposed until after
2 the district board of directors has submitted another proposal
3 for the inclusion of the area into the district and such proposal
4 and the sales tax proposal are approved by a majority of the
5 qualified voters in the subdistrict voting thereon. Such
6 subsequent elections shall be conducted in accordance with
7 section 67.2520; provided, however, that the district board of
8 directors may place the question of the inclusion of a
9 subdistrict within a district and the question of imposing a
10 sales tax before the voters of a proposed subdistrict, and the
11 municipal clerk, or circuit clerk if the district is formed by
12 the circuit court, shall conduct the election. In subsequent
13 elections, the election judges shall certify the election results
14 to the district board of directors.

15 67.2510. As a complete alternative to the procedure
16 establishing a district set forth in section 67.2505, a circuit
17 court with jurisdiction over any city, town, or village that is
18 within any county with a charter form of government and with more
19 than two hundred fifty thousand but less than three hundred fifty
20 thousand inhabitants, may establish a theater, cultural arts, and
21 entertainment district in the manner provided in section 67.2515.

22 67.2515. 1. Whenever the creation of a theater, cultural
23 arts, and entertainment district is desired, one or more
24 registered voters from each subdistrict of the proposed district,
25 or if there are no registered voters in a subdistrict, one or

1 more property owners who collectively own one or more parcels of
2 real estate comprising at least a majority of the land situated
3 in the proposed subdistricts within the proposed district may
4 file a petition with the circuit court requesting the creation of
5 a theater, cultural arts, and entertainment district. The
6 petition shall contain the following information:

7 (1) The name, address, and phone number of each petitioner
8 and the location of the real property owned by the petitioner;

9 (2) The name of the proposed district;

10 (3) A legal description of the proposed district, including
11 a map illustrating the district boundaries, which shall be
12 contiguous, and the division of the district into at least five,
13 but not more than fifteen, subdistricts that shall contain, or
14 are projected to contain upon full development of the
15 subdistricts, approximately equal populations;

16 (4) A statement indicating the number of directors to serve
17 on the board, which shall be not less than five or more than
18 fifteen;

19 (5) A request that the district be established;

20 (6) A general description of the activities that are
21 planned for the district;

22 (7) A proposal for a sales tax to fund the district
23 initially, pursuant to the authority granted in sections 67.2500
24 to 67.2530, together with a request that the imposing of the
25 sales tax be submitted to the qualified voters within the

1 district;

2 (8) A statement that the proposed district shall not be an
3 undue burden on any owner of property within the district and is
4 not unjust or unreasonable;

5 (9) A request that the question of the establishment of the
6 district be submitted to the qualified voters of the district;

7 (10) A signed statement that the petitioners are authorized
8 to submit the petition to the circuit court; and

9 (11) Any other items the petitioners deem appropriate.

10 2. The circuit clerk of the county in which the petition is
11 filed pursuant to this section shall present the petition to the
12 judge, who shall thereupon set the petition for hearing not less
13 than thirty days nor more than forty days after the filing. The
14 judge shall cause publication of the notice of the hearing on two
15 separate occasions in at least one newspaper of general
16 circulation in the county where the proposed district is located,
17 with the first publication to occur not more than thirty days
18 before the hearing, and the second publication to occur not more
19 than fifteen days or less than ten days before the hearing. The
20 notice shall recite the following information:

21 (1) A description of the boundaries of the proposed
22 district and each subdistrict;

23 (2) The time and place of a hearing to be held to consider
24 establishment of the proposed district;

25 (3) The timeframe and manner for the filing of the

1 petitions or answers in the case;

2 (4) The proposed sales tax rate to be voted on within the
3 subdistricts of the proposed district;

4 (5) The proposed uses for the revenue generated by the new
5 sales tax; and

6 (6) Such other matters as the circuit court may deem
7 appropriate.

8 The costs of printing and publication of the notice shall be paid
9 by the petitioners. If the district is organized pursuant to
10 sections 67.2500 to 67.2530, the petitioners may be reimbursed
11 for such costs out of the revenues received by the district.

12 3. Any registered voter or owner of real property within
13 the proposed district may join in or file a petition supporting
14 or answer opposing the creation of the district and seeking a
15 judgment respecting these same issues; provided, however, that
16 all pleadings must be filed with the court no later than five
17 days before the case is heard.

18 4. The court shall hear the case without a jury. If the
19 court determines the petition is defective or the proposed
20 district or its plan of operation is unconstitutional, it shall
21 enter its judgment to that effect and shall refuse to incorporate
22 the district as requested in the pleadings. If the court
23 determines the petition is not legally defective and the proposed
24 district and plan of operation are not unconstitutional, the

1 court shall order an election on the questions of the district
2 creation and sales tax funding for voter approval and certify the
3 questions to the circuit clerk. The election order shall include
4 the date on which the ballots will be mailed to qualified
5 electors, which shall be not sooner than the eighth Tuesday from
6 the issuance of the order. The election regarding the
7 incorporation of the district and the imposing the sales tax
8 shall follow the procedure set forth in section 67.2520, and
9 shall be held pursuant to the order and certification by the
10 circuit judge. Only those subdistricts approving the question of
11 creating the district and imposing the sales tax shall become
12 part of the district.

13 5. If the results of the election conducted in accordance
14 with section 67.2520 show that a majority of the votes cast were
15 in favor of organizing the district and imposing the sales tax,
16 the circuit judge shall establish the proposed district in those
17 subdistricts approving the question of creating the district and
18 imposing the sales tax by issuing an order to that effect. The
19 court shall determine and declare the district organized and
20 incorporated and issue an order that includes the following:

21 (1) The description of the boundaries of the district and
22 each subdistrict;

23 (2) A statement that a theater, cultural arts, and
24 entertainment district has been established;

25 (3) A declaration that the district is a political

1 subdivision of the state;

2 (4) The name of the district;

3 (5) The date on which the sales tax election in the
4 subdistricts was held, and the result of the election;

5 (6) The uses for any revenue generated by a sales tax
6 imposed pursuant to this section;

7 (7) A certification to the newly created district of the
8 election results, including the election concerning the sales
9 tax; and

10 (8) Such other matters as the circuit court deems
11 appropriate.

12 6. Any subdistrict that does not approve the creation of
13 the district and imposing the sales tax shall not be a part of
14 the district and the sales tax shall not be imposed until after
15 the district board of directors has submitted another proposal
16 for the inclusion of the area into the district and such proposal
17 and the sales tax proposal are approved by a majority of the
18 qualified voters in the subdistrict voting thereon. Such
19 subsequent elections shall be conducted in accordance with
20 section 67.2520; provided, however, that the district board of
21 directors may place the question of the inclusion of a
22 subdistrict within a district and the question of imposing a
23 sales tax in the proposed subdistrict before the voters of a
24 proposed subdistrict, and the circuit clerk shall conduct the
25 subsequent election. In subsequent elections, the election

1 judges shall certify the election results to the district board
2 of directors.

3 7. Any party having filed a petition or answer to a
4 petition may appeal the circuit court's order or judgment in the
5 same manner as provided for other appeals. Any order either
6 refusing to incorporate the district or incorporating the
7 district shall be a final judgment for purposes of appeal.

8 67.2520. 1. If a governing body or circuit court judge has
9 certified the question regarding the district creation and sales
10 tax funding for voter approval, the municipal clerk in which the
11 district is located, or the circuit clerk if the order and
12 certification has been by a circuit judge, shall conduct the
13 election. The questions shall be submitted to the qualified
14 voters of each subdistrict within the district boundaries who
15 have filed an application pursuant to this section. The
16 municipal clerk, or the circuit clerk if the district is being
17 formed by the circuit court, shall publish notice of the election
18 in at least one newspaper of general circulation in the county
19 where the proposed district is located, with the publication to
20 occur not more than fifteen days but not less than ten days
21 before the date when applications for ballots will be accepted.
22 The notice shall include a description of the district
23 boundaries, the timeframe and manner of applying for a ballot,
24 the questions to be voted upon, and where and when applications
25 for ballots will be accepted. The municipal clerk, or circuit

1 clerk if the district is being formed by the circuit court, shall
2 also send a notice of the election to all registered voters in
3 the proposed district, which shall include the information in the
4 published notice. The costs of printing and publication of the
5 notice, and mailing of the notices to registered voters, shall be
6 paid by the petitioners. If the district is organized pursuant
7 to sections 67.2500 to 67.2530, the petitioners may be reimbursed
8 for such costs out of the revenues received by the district.

9 2. For elections held in subdistricts pursuant to this
10 section, if all the owners of property in a subdistrict joined in
11 the petition for formation of the district, such owners may cast
12 their ballot by unanimous petition approving any measure
13 submitted to them as subdistrict voters pursuant to this section.
14 Each owner shall receive one vote per acre owned. Fractional
15 votes shall be allowed. The petition shall be submitted to the
16 municipal clerk, or the circuit court clerk if the district is
17 being formed by the circuit court, who shall verify the
18 authenticity of all signatures thereon. The filing of a
19 unanimous petition shall constitute an election in the
20 subdistrict under this section and the results of said election
21 shall be entered pursuant to this section.

22 3. The sales tax shall be not more than one-half of one
23 percent on all retail sales within the district, which are
24 subject to taxation pursuant to section 67.2530, to fund,
25 promote, and provide educational, civic, musical, theatrical,

1 cultural, concerts, lecture series, and related or similar
2 entertainment events or activities, and to fund, promote, plan,
3 design, construct, improve, maintain, and operate public
4 improvements, transportation projects, and related facilities in
5 the district.

6 4. Application for a ballot shall be made as provided in
7 this subsection:

8 (1) Persons entitled to apply for a ballot in an election
9 shall be:

10 (a) A resident registered voter of the district; or

11 (b) If there are no registered voters in a subdistrict, a
12 person, including a corporation or other entity, which owns real
13 property within the subdistrict. Each voter which is not an
14 individual shall determine how to cast its vote as provided for
15 in its articles of incorporation, articles of organization,
16 articles of partnership, bylaws, or other document which sets
17 forth an appropriate mechanism for the determination of the
18 entity's vote. If a voter has no such mechanism, then its vote
19 shall be cast as determined by a majority of the persons who run
20 the day-to-day affairs of the voter. Each property owner shall
21 receive one vote;

22 (2) Only persons entitled to apply for a ballot in
23 elections pursuant to this subsection shall apply. Such persons
24 shall apply with the municipal clerk, or the circuit clerk if the
25 district is formed by the circuit court. Each person applying

1 shall provide:

2 (a) Such person's name, address, mailing address, and phone
3 number;

4 (b) An authorized signature; and

5 (c) Evidence that such person is entitled to vote. Such
6 evidence shall be a copy of:

7 a. For resident individuals, proof of registration from the
8 election authority;

9 b. For owners of real property, a tax receipt or deed or
10 other document which evidences an equitable ownership, and
11 identifies the real property by location;

12 (3) Applications for ballot applications shall be made not
13 later than the fourth Tuesday before the ballots are mailed to
14 qualified electors. The ballot of submission shall be in
15 substantially the following form:

16 "Shall there be organized in (here specifically
17 describe the proposed district boundaries), within the state of
18 Missouri, a district, to be known as the "..... Theater,
19 Cultural Arts, and Entertainment District" for the purpose of
20 funding, promoting, and providing educational, civic, musical,
21 theatrical, cultural, concerts, lecture series, and related or
22 similar entertainment events or activities, and funding,
23 promoting, planning, designing, constructing, improving,
24 maintaining, and operating public improvements, transportation
25 projects, and related facilities in the district?

[] YES

[] NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

Shall the (name of district) impose a sales tax of (insert rate) to fund, promote, and provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events or activities, and to fund, promote, plan, design, construct, improve, maintain, and operate public improvements, transportation projects, and related facilities in the district?

[] YES

[] NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO";

(4) Not sooner than the fourth Tuesday after the deadline for applying for ballots, the municipal clerk, or the circuit clerk if the district is being formed by the circuit court, shall mail a ballot to each qualified voter who applied for a ballot pursuant to this subsection along with a return addressed envelope directed to the municipal clerk or the circuit clerk's office, with a sworn affidavit on the reverse side of such envelope for the voter's signature. Such affidavit shall be in

1 the following form:

2 "I hereby declare under penalties of perjury that I am
3 qualified to vote, or to affix my authorized signature in the
4 name of an entity which is entitled to vote, in this election.

5 Authorized Signature

6 Printed Name of Voter Signature of notary or other officer
7 authorized to administer oaths.

8 Mailing Address of Voter (if different)

9 Subscribed and sworn to before me this day
10 of....., 20.."

11 (5) Each qualified voter shall have one vote, except as
12 provided for in this section. Each voted ballot shall be signed
13 with the authorized signature as provided for in this subsection;

14 (6) Voted ballots shall be returned to the municipal clerk,
15 or the clerk of the circuit court if the district is being formed
16 by the circuit court, by mail or hand delivery no later than 5:00
17 p.m. on the fourth Tuesday after the date for mailing the
18 ballots. The municipal clerk, or circuit clerk if the district
19 is being formed by the circuit court, shall transmit all voted
20 ballots to a board of judges of not less than four, with an equal
21 number from each of the two major political parties. The judges
22 shall be selected by the city, town, or village, or the circuit
23 clerk, from lists compiled by the county election authority.
24 Upon receipt of the voted ballots the judges shall verify the

1 authenticity of the ballots, canvass the votes, and certify the
2 results. Certification by the election judges shall be final and
3 shall be immediately transmitted to the governing body of the
4 city, town, or village for further action, or the circuit judge
5 for further action if the district is being formed by the circuit
6 court. Any voter who applied for such election may contest the
7 result in the same manner as provided in chapter 115, RSMo.

8 67.2525. 1. Each member of the board of directors shall
9 have the following qualifications:

10 (1) As to those subdistricts in which there are registered
11 voters, a resident registered voter in the subdistrict that he or
12 she represents, or be a property owner or, as to those
13 subdistricts in which there are not registered voters who are
14 residents, a property owner or representative of a property owner
15 in the subdistrict he or she represents;

16 (2) Be at least twenty-one years of age and a registered
17 voter in the district.

18 2. The district shall be subdivided into at least five, but
19 not more than fifteen subdistricts, which shall be represented by
20 one representative on the district board of directors. All board
21 members shall have terms of four years, including the initial
22 board of directors. All members shall take office upon being
23 appointed and shall remain in office until a successor is
24 appointed by the mayor or chairman of the municipality in which
25 the district is located, or elected by the property owners in

1 those subdistricts without registered voters.

2 3. For those subdistricts which contain one or more
3 registered voters, the mayor or chairman of the city, town, or
4 village shall, with the consent of the governing body, appoint a
5 registered voter residing in the subdistrict to the board of
6 directors.

7 4. For those subdistricts which contain no registered
8 voters, the property owners who collectively own one or more
9 parcels of real estate comprising more than half of the land
10 situated in each subdistrict shall meet and shall elect a
11 representative to serve upon the board of directors. The clerk
12 of the city, town, or village in which the petition was filed
13 shall, unless waived in writing by all property owners in the
14 subdistrict, give notice by causing publication to be made once a
15 week for two consecutive weeks in a newspaper of general
16 circulation in the county, the last publication of which shall be
17 at least ten days before the day of the meeting required by this
18 section, to call a meeting of the owners of real property within
19 the subdistrict at a day and hour specified in a public place in
20 the city, town, or village in which the petition was filed for
21 the purpose of electing members of the board of directors.

22 5. The property owners, when assembled, shall organize by
23 the election of a temporary chairman and secretary of the meeting
24 who shall conduct the election. An election shall be conducted
25 for each subdistrict, with the eligible property owners voting in

1 that subdistrict. At the election, each acre of real property
2 within the subdistrict shall represent one share, and each owner,
3 including corporations and other entities, may have one vote in
4 person or for every acre of real property owned by such person
5 within the subdistrict. Each voter which is not an individual
6 shall determine how to cast its vote as provided for in its
7 articles of incorporation, articles of organization, articles of
8 partnership, bylaws, or other document which sets forth an
9 appropriate mechanism for the determination of the entity's vote.
10 If a voter has no such mechanism, then its vote shall be cast as
11 determined by a majority of the persons who run the day-to-day
12 affairs of the voter. The results of the meeting shall be
13 certified by the temporary chairman and secretary to the
14 municipal clerk if the district is established by a municipality
15 described in this section, or to the circuit clerk if the
16 district is established by a circuit court.

17 6. Successor boards shall be appointed or elected,
18 depending upon the presence or absence of resident registered
19 voters, by the mayor or chairman of a city, town, or village
20 described in this section, or the property owners as set forth
21 above; provided, however, that elections held by the property
22 owners after the initial board is elected shall be certified to
23 the municipal clerk of the city, town, or village where the
24 district is located and the board of directors of the district.

25 7. Should a vacancy occur on the board of directors, the

1 mayor or chairman of the city, town, or village if there are
2 registered voters within the subdistrict, or a majority of the
3 owners of real property in a subdistrict if there are not
4 registered voters in the subdistrict, shall have the authority to
5 appoint or elect, as set forth in this section, an interim
6 director to complete any unexpired term of a director caused by
7 resignation or disqualification.

8 8. The board shall possess and exercise all of the
9 district's legislative and executive powers, including:

10 (1) The power to fund, promote and provide educational,
11 civic, musical, theatrical, cultural, concerts, lecture series,
12 and related or similar entertainment events or activities, and
13 fund, promote, plan, design, construct, improve, maintain, and
14 operate public improvements, transportation projects, and related
15 facilities within the district;

16 (2) The power to accept and disburse tax or other revenue
17 collected in the district; and

18 (3) The power to receive property by gift or otherwise.

19 9. Within thirty days after the selection of the initial
20 directors, the board shall meet. At its first meeting and
21 annually thereafter the board shall elect a chairman from its
22 members.

23 10. The board shall appoint an executive director, district
24 secretary, treasurer, and such other officers or employees as it
25 deems necessary.

1 11. At the first meeting, the board, by resolution, shall
2 define the first and subsequent fiscal years of the district, and
3 shall adopt a corporate seal.

4 12. A simple majority of the board shall constitute a
5 quorum. If a quorum exists, a majority of those voting shall
6 have the authority to act in the name of the board, and approve
7 any board resolution.

8 13. At the first meeting, the board, by resolution, shall
9 receive the certification of the election regarding the sales
10 tax, and may impose the sales tax in all subdistricts approving
11 the imposing sales tax. In those subdistricts that approve the
12 sales tax, the sales tax shall become effective on the first day
13 of the first calendar quarter immediately following the action by
14 the district board of directors imposing the tax.

15 14. Each director shall devote such time to the duties of
16 the office as the faithful discharge thereof and may require and
17 be reimbursed for his or her actual expenditures in the
18 performance of his or her duties on behalf of the district.
19 Directors may be compensated, but such compensation shall not
20 exceed one hundred dollars per month.

21 15. In addition to all other powers granted by sections
22 67.2500 to 67.2530, the district shall have the following general
23 powers:

24 (1) To sue and be sued in its own name, and to receive
25 service of process, which shall be served upon the district

1 secretary;

2 (2) To fix compensation of its employees and contractors;

3 (3) To enter into contracts, franchises, and agreements
4 with any person or entity, public or private, affecting the
5 affairs of the district, including contracts with any
6 municipality, district, or state, or the United States, and any
7 of their agencies, political subdivisions, or instrumentalities,
8 for the funding, including without limitation, interest rate
9 exchange or swap agreements, planning, development, construction,
10 acquisition, maintenance, or operation of a district facility or
11 to assist in such activity;

12 (4) To acquire, develop, construct, equip, transfer,
13 donate, lease, exchange, mortgage, and encumber real and personal
14 property in furtherance of district purposes;

15 (5) To collect and disburse funds for its activities;

16 (6) To collect taxes and other revenues;

17 (7) To borrow money and incur indebtedness and evidence the
18 same by certificates, notes, bonds, debentures, or refunding of
19 any such obligations for the purpose of paying all or any part of
20 the cost of land, construction, development, or equipping of any
21 facilities or operations of the district;

22 (8) To own or lease real or personal property for use in
23 connection with the exercise of powers pursuant to this
24 subsection;

25 (9) To provide for the election or appointment of officers,

1 including a chairman, treasurer, and secretary. Officers shall
2 not be required to be residents of the district, and one officer
3 may hold more than one office;

4 (10) To hire and retain agents, employees, engineers, and
5 attorneys;

6 (11) To enter into entertainment contracts binding the
7 district and artists, agencies, or performers, management
8 contracts, contracts relating to the booking of entertainment and
9 the sale of tickets, and all other contracts which relate to the
10 purposes of the district;

11 (12) To contract with a local government, a corporation,
12 partnership, or individual regarding funding, promotion,
13 planning, designing, constructing, improving, maintaining, or
14 operating a project or to assist in such activity;

15 (13) To contract for transfer to a city, town, or village
16 such district facilities and improvements free of cost or
17 encumbrance on such terms set forth by contract;

18 (14) To exercise such other powers necessary or convenient
19 for the district to accomplish its purposes which are not
20 inconsistent with its express powers.

21 16. A district may at any time authorize or issue notes,
22 bonds, or other obligations for any of its powers or purposes.
23 Such notes, bonds, or other obligations:

24 (1) Shall be in such amounts as deemed necessary by the
25 district, including costs of issuance thereof;

1 (2) Shall be payable out of all or any portion of the
2 revenues or other assets of the district;

3 (3) May be secured by any property of the district which
4 may be pledged, assigned, mortgaged, or otherwise encumbered for
5 payment;

6 (4) Shall be authorized by resolution of the district, and
7 if issued by the district, shall bear such date or dates, and
8 shall mature at such time or times, but not in excess of forty
9 years, as the resolution shall specify;

10 (5) Shall be in such denomination, bear interest at such
11 rates, be in such form, be issued as current interest bonds,
12 compound interest bonds, variable rate bonds, convertible bonds,
13 or zero coupon bonds, be issued in such manner, be payable in
14 such place or places and subject to redemption as such resolution
15 may provide; and

16 (6) May be sold at either public or private sale, at such
17 interest rates, and at such price or prices as the district shall
18 determine.

19 The provisions of this subsection are applicable to the district
20 notwithstanding the provisions of section 108.170, RSMo.

21 67.2530. 1. Any note, bond, or other indebtedness of the
22 district may be refunded at any time by the district by issuing
23 refunding bonds in such amount as the district may deem
24 necessary. Such bonds shall be subject to, and shall have the

1 benefit of the foregoing provisions regarding notes, bonds, and
2 other obligations. Without limiting the generality of the
3 foregoing, refunding bonds may include amounts necessary to
4 finance any premium, unpaid interest, and costs of issuance in
5 connection with the refunding bonds. Any such refunding may be
6 effected whether the bonds to be refunded then shall have matured
7 or thereafter shall mature, either by sale of the refunding bonds
8 and the application of the proceeds thereof to the payment of the
9 obligations being refunded or the exchange of the refunding bonds
10 for the obligations being refunded with the consent of the
11 holders of the obligations being refunded.

12 2. Notes, bonds, or other indebtedness of the district
13 shall be exclusively the responsibility of the district payable
14 solely out of the district funds and property and shall not
15 constitute a debt or liability of the state of Missouri or any
16 agency or political subdivision of the state. Any notes, bonds,
17 or other indebtedness of the district shall state on their face
18 that they are not obligations of the state of Missouri or any
19 agency or political subdivision thereof other than the district.

20 3. Any district may by resolution impose a district sales
21 tax of up to one half of one percent on all retail sales made in
22 such district that are subject to taxation pursuant to the
23 provisions of sections 144.010 to 144.525, RSMo. Upon voter
24 approval, and receiving the necessary certifications from the
25 governing body of the municipality in which the district is

1 located, or from the circuit court if the district was formed by
2 the circuit court, the board of directors shall have the power to
3 impose a sales tax at its first meeting, or any meeting
4 thereafter. Voter approval of the question of the imposing sales
5 tax shall be in accordance with section 67.2520. The sales tax
6 shall become effective in those subdistricts that approve the
7 sales tax on the first day of the first calendar quarter
8 immediately following the passage of a resolution by the board of
9 directors imposing the sales tax.

10 4. In each district in which a sales tax has been imposed
11 in the manner provided by this section, every retailer shall add
12 the tax imposed by the district pursuant to this section to the
13 retailer's sale price, and when so added, such tax shall
14 constitute a part of the price, shall be a debt of the purchaser
15 to the retailer until paid, and shall be recoverable at law in
16 the same manner as the purchase price.

17 5. In order to permit sellers required to collect and
18 report the sales tax authorized by this section to collect the
19 amount required to be reported and remitted, but not to change
20 the requirements of reporting or remitting tax or to serve as a
21 levy of the tax, and in order to avoid fractions of pennies, the
22 district may establish appropriate brackets which shall be used
23 in the district imposing a tax pursuant to this section in lieu
24 of those brackets provided in section 144.285, RSMo.

25 6. All revenue received by a district from the sales tax

1 authorized by this section shall be deposited in a special trust
2 fund and shall be used solely for the purposes of the district.
3 Any funds in such special trust fund which are not needed for the
4 district's current expenditures may be invested by the district
5 board of directors in accordance with applicable laws relating to
6 the investment of other district funds.

7 7. The sales tax may be imposed at a rate of up to one half
8 of one percent on the receipts from the sale at retail of all
9 tangible personal property or taxable services at retail within
10 the district adopting such tax, if such property and services are
11 subject to taxation by the state of Missouri pursuant to the
12 provisions of sections 144.010 to 144.525, RSMo. Any district
13 sales tax imposed pursuant to this section shall be imposed at a
14 rate that shall be uniform throughout the subdistricts approving
15 the sales tax.

16 8. The resolution imposing the sales tax pursuant to this
17 section shall impose upon all sellers a tax for the privilege of
18 engaging in the business of selling tangible personal property or
19 rendering taxable services at retail to the extent and in the
20 manner provided in sections 144.010 to 144.525, RSMo, and the
21 rules and regulations of the director of revenue issued pursuant
22 thereto; except that the rate of the tax shall be the rate
23 imposed by the resolution as the sales tax and the tax shall be
24 reported and returned to and collected by the district.

25 9. (1) On and after the effective date of any sales tax

1 imposed pursuant to this section, the district shall perform all
2 functions incident to the administration, collection,
3 enforcement, and operation of the tax. The sales tax imposed
4 pursuant to this section shall be collected and reported upon
5 such forms and under such administrative rules and regulations as
6 may be prescribed by the district.

7 (2) All such sales taxes collected by the district shall be
8 deposited by the district in a special fund to be expended for
9 the purposes authorized in this section. The district shall keep
10 accurate records of the amount of money which was collected
11 pursuant to this section, and the records shall be open to the
12 inspection of officers of each district and the general public.

13 (3) The district may contract with the municipality that
14 the district is within for the municipality to collect any
15 revenue received by the district and, after deducting the cost of
16 such collection, but not to exceed one percent of the total
17 amount collected, deposit such revenue in a special trust
18 account. Such revenue and interest may be applied by the
19 municipality to expenses, costs, or debt service of the district
20 at the direction of the district as set forth in a contract
21 between the municipality and the district.

22 10. (1) All applicable provisions contained in sections
23 144.010 to 144.525, RSMo, governing the state sales tax, sections
24 32.085 and 32.087, RSMo, and section 32.057, RSMo, the uniform
25 confidentiality provision, shall apply to the collection of the

1 tax imposed by this section, except as modified in this section.

2 (2) All exemptions granted to agencies of government,
3 organizations, persons, and to the sale of certain articles and
4 items of tangible personal property and taxable services pursuant
5 to the provisions of sections 144.010 to 144.525, RSMo, are
6 hereby made applicable to the imposition and collection of the
7 tax imposed by this section.

8 (3) The same sales tax permit, exemption certificate, and
9 retail certificate required by sections 144.010 to 144.525, RSMo,
10 for the administration and collection of the state sales tax
11 shall satisfy the requirements of this section, and no additional
12 permit or exemption certificate or retail certificate shall be
13 required; except that the district may prescribe a form of
14 exemption certificate for an exemption from the tax imposed by
15 this section.

16 (4) All discounts allowed the retailer pursuant to the
17 provisions of the state sales tax laws for the collection of and
18 for payment of taxes pursuant to such laws are hereby allowed and
19 made applicable to any taxes collected pursuant to the provisions
20 of this section.

21 (5) The penalties provided in section 32.057, RSMo, and
22 sections 144.010 to 144.525, RSMo, for violation of those
23 sections are hereby made applicable to violations of this
24 section.

25 (6) For the purpose of a sales tax imposed by a resolution

1 pursuant to this section, all retail sales shall be deemed to be
2 consummated at the place of business of the retailer unless the
3 tangible personal property sold is delivered by the retailer or
4 the retailer's agent to an out-of-state destination or to a
5 common carrier for delivery to an out-of-state destination. In
6 the event a retailer has more than one place of business in this
7 state which participates in the sale, the sale shall be deemed to
8 be consummated at the place of business of the retailer where the
9 initial order for the tangible personal property is taken, even
10 though the order must be forwarded elsewhere for acceptance,
11 approval of credit, shipment, or billing. A sale by a retailer's
12 employee shall be deemed to be consummated at the place of
13 business from which the employee works.

14 (7) Subsequent to the initial approval by the voters and
15 implementation of a sales tax in the district, the rate of the
16 sales tax may be increased, but not to exceed a rate of one-half
17 of one percent on retail sales as provided in this subsection.
18 The election shall be conducted in accordance with section
19 67.2520; provided, however, that the district board of directors
20 may place the question of the increase of the sales tax before
21 the voters of the district by resolution, and the municipal clerk
22 of the city, town, or village which originally conducted the
23 incorporation of the district, or the circuit clerk of the court
24 which originally conducted the incorporation of the district,
25 shall conduct the subsequent election. In subsequent elections,

1 the election judges shall certify the election results to the
2 district board of directors. The ballot of submission shall be
3 in substantially the following form:

4 "Shall (name of district) increase the
5 (insert amount) percent district sales tax now
6 in effect to..... (insert amount) in the
7 (name of district)?

8 [] YES [] No

9 If you are in favor of the question, place an "X" in the box
10 opposite "YES". If you are opposed to the question, place an "X"
11 in the box opposite "NO".

12 If a majority of the votes cast on the proposal by the qualified
13 voters of the district voting thereon are in favor of the
14 increase, the increase shall become effective December
15 thirty-first of the calendar year in which such increase was
16 approved.

17 11. (1) There shall not be any election as provided for in
18 this section while the district has any financing or other
19 obligations outstanding.

20 (2) The board, when presented with a petition signed by at
21 least one-third of the registered voters in a district that voted
22 in the last gubernatorial election, or signed by at least
23 two-thirds of property owners of the district, calling for an

election to dissolve and repeal the tax shall submit the question to the voters using the same procedure by which the imposing tax was voted. The ballot of submission shall be in substantially the following form:

"Shall (name of district) dissolve and repeal the (insert amount) percent district sales tax now in effect in the (name of district)?

[] YES [] NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

Such subsequent elections for the repeal of the sales tax shall be conducted in accordance with section 67.2520; provided, however, that the district board of directors may place the question of the repeal of the sales tax before the voters of the district, and the municipal clerk of the city, town, or village which originally conducted the incorporation of the district, or the circuit clerk of the court which originally conducted the incorporation of the district shall conduct the subsequent election. In subsequent elections the election judges shall certify the election results to the district board of directors.

(3) If a majority of the votes cast on the proposal by the

1 qualified voters of the district voting thereon are in favor of
2 repeal, that repeal shall become effective December thirty-first
3 of the calendar year in which such repeal was approved or after
4 the repayment of the district's indebtedness, whichever occurs
5 later.

6 12. (1) At such time as the board of directors of the
7 district determines that further operation of the district is not
8 in the best interests of the inhabitants of the district, and
9 that the district should dissolve, the board shall submit for a
10 vote in an election held throughout the district the question of
11 whether the district should be abolished. The question shall be
12 submitted in substantially the following form:

13 "Shall the theater, cultural arts, and
14 entertainment district be abolished?

15 [] YES

[] NO

16 If you are in favor of the question, place an "X" in the box
17 opposite "YES". If you are opposed to the question, place an "X"
18 in the box opposite "NO".

19 (2) The district board shall not propose the question to
20 abolish the district while there are outstanding claims or causes
21 of action pending against the district, while the district
22 liabilities exceed its assets, while indebtedness of the district
23 is outstanding, or while the district is insolvent, in
24 receivership or under the jurisdiction of the bankruptcy court.

1 Prior to submitting the question to abolish the district to a
2 vote of the entire district, the state auditor shall audit the
3 district to determine the financial status of the district, and
4 whether the district may be abolished pursuant to law. The vote
5 on the abolition of the district shall be conducted by the
6 municipal clerk of the city, town, or village in which the
7 district is located. The procedure shall be the same as in
8 section 67.2520, except that the question shall be determined by
9 the qualified voters of the entire district. No individual
10 subdistrict may be abolished, except at such time as the district
11 is abolished.

12 (3) While the district still exists, it shall continue to
13 accrue all revenues to which it is entitled at law.

14 (4) Upon receipt by the board of directors of the district
15 of the certification by the city, town, or village in which the
16 district is located that the majority of those voting within the
17 entire district have voted to abolish the district, and if the
18 state auditor has determined that the district's financial
19 condition is such that it may be abolished pursuant to law, then
20 the board of directors of the district shall:

21 (a) Sell any remaining district real or personal property
22 it wishes, and then transfer the proceeds and any other real or
23 personal property owned by the district to the city, town, or
24 village in which the district is located, including revenues due
25 and owing the district, for its further use and disposition;

1 (b) Terminate the employment of any remaining district
2 employees, and otherwise conclude its affairs;

3 (c) At a public meeting of the district, declare by a
4 resolution of the board of directors passed by a majority vote
5 that the district has been abolished effective that date;

6 (d) Cause copies of that resolution under seal to be filed
7 with the secretary of state and the city, town, or village in
8 which the district is located. Upon the completion of the final
9 act specified in this subsection, the legal existence of the
10 district shall cease.

11 (5) The legal existence of the district shall not cease for
12 a period of two years after voter approval of the abolition.

13 71.620. 1. Hereafter no person following for a livelihood
14 the profession or calling of minister of the gospel, duly
15 accredited Christian Science practitioner, teacher, professor in
16 a college, priest, lawyer, certified public accountant, dentist,
17 chiropractor, optometrist, chiropodist, physician or surgeon in
18 this state shall be taxed or made liable to pay any municipal or
19 other corporation tax or license fee of any description whatever
20 for the privilege of following or carrying on such profession or
21 calling, and, after December 31, 2003, no investment funds
22 service corporation, as defined in section 143.451, RSMo, may be
23 required to pay, or shall be taxed or made liable to pay any
24 municipal or other corporation tax or license fee of any
25 description whatever for the privilege of following or carrying

1 on its business or occupation, in excess of or in an aggregate
2 amount exceeding twenty-five thousand dollars annually, any law,
3 ordinance or charter to the contrary notwithstanding.

4 2. No person following for a livelihood the profession of
5 insurance agent or broker, veterinarian, architect, professional
6 engineer, land surveyor, auctioneer, or real estate broker or
7 salesman in this state shall be taxed or made liable to pay any
8 municipal or other corporation tax or license fee for the
9 privilege of following or carrying on his or her profession by a
10 municipality unless that person maintains a business office
11 within that municipality.

12 3. Notwithstanding any other provision of law to the
13 contrary, after September 1, 2004, no village with less than one
14 thousand three hundred inhabitants shall impose a business
15 license tax in excess of [ten] fifteen thousand dollars per
16 license.

17 94.270. 1. The mayor and board of aldermen shall have
18 power and authority to regulate and to license and to levy and
19 collect a license tax on auctioneers, druggists, hawkers,
20 peddlers, banks, brokers, pawnbrokers, merchants of all kinds,
21 grocers, confectioners, restaurants, butchers, taverns, hotels,
22 public boardinghouses, billiard and pool tables and other tables,
23 bowling alleys, lumber dealers, real estate agents, loan
24 companies, loan agents, public buildings, public halls, opera
25 houses, concerts, photographers, bill posters, artists, agents,

1 porters, public lecturers, public meetings, circuses and shows,
2 for parades and exhibitions, moving picture shows, horse or
3 cattle dealers, patent right dealers, stockyards, inspectors,
4 gaugers, mercantile agents, gas companies, insurance companies,
5 insurance agents, express companies, and express agents,
6 telegraph companies, light, power and water companies, telephone
7 companies, manufacturing and other corporations or institutions,
8 automobile agencies, and dealers, public garages, automobile
9 repair shops or both combined, dealers in automobile accessories,
10 gasoline filling stations, soft drink stands, ice cream stands,
11 ice cream and soft drink stands combined, soda fountains, street
12 railroad cars, omnibuses, drays, transfer and all other vehicles,
13 traveling and auction stores, plumbers, and all other business,
14 trades and avocations whatsoever, and fix the rate of carriage of
15 persons, drayage and cartage of property; and to license, tax,
16 regulate and suppress ordinaries, money brokers, money changers,
17 intelligence and employment offices and agencies, public
18 masquerades, balls, street exhibitions, dance houses, fortune
19 tellers, pistol galleries, corn doctors, private venereal
20 hospitals, museums, menageries, equestrian performances,
21 horoscopic views, telescopic views, lung testers, muscle
22 developers, magnifying glasses, ten pin alleys, ball alleys,
23 billiard tables, pool tables and other tables, theatrical or
24 other exhibitions, boxing and sparring exhibitions, shows and
25 amusements, tippling houses, and sales of unclaimed goods by

1 express companies or common carriers, auto wrecking shops and
2 junk dealers; to license, tax and regulate hackmen, draymen,
3 omnibus drivers, porters and all others pursuing like
4 occupations, with or without vehicles, and to prescribe their
5 compensation; and to regulate, license and restrain runners for
6 steamboats, cars, and public houses; and to license ferries, and
7 to regulate the same and the landing thereof within the limits of
8 the city, and to license and tax auto liveries, auto drays and
9 jitneys.

10 2. Notwithstanding any other law to the contrary, no city
11 of the fourth classification with more than eight hundred but
12 less than nine hundred inhabitants and located in any county with
13 a charter form of government and with more than one million
14 inhabitants shall levy or collect a license fee on hotels or
15 motels in an amount in excess of twenty-seven dollars per room
16 per year. No hotel or motel in such city shall be required to
17 pay a license fee in excess of that amount, and any license fee
18 in such city that exceeds the limitations of this subsection
19 shall automatically be reduced to comply with this subsection.

20 3. Notwithstanding any other law to the contrary, no city
21 of the fourth classification with more than four thousand one
22 hundred but less than four thousand two hundred inhabitants and
23 located in any county with a charter form of government and with
24 more than one million inhabitants shall levy or collect a license
25 fee on hotels or motels in an amount in excess of thirteen

1 dollars and fifty cents per room per year. No hotel or motel in
2 such city shall be required to pay a license fee in excess of
3 that amount, and any license fee in such city that exceeds the
4 limitations of this subsection shall automatically be reduced to
5 comply with this subsection.

6 94.578. 1. In addition to the sales tax authorized in
7 section 94.577, the governing body of any home rule city with
8 more than one hundred fifty-one thousand five hundred but less
9 than one hundred fifty-one thousand six hundred inhabitants is
10 hereby authorized to impose, by order or ordinance, a sales tax
11 on all retail sales made within the city which are subject to
12 sales tax under chapter 144, RSMo. The tax authorized in this
13 section may be imposed at a rate of one-eighth, one-fourth,
14 three-eighths, or one-half of one percent, but shall not exceed
15 one-half of one percent, shall not be imposed for longer than
16 three years, and shall be imposed solely for the purpose of
17 funding the construction, operation, and maintenance of capital
18 improvements in the city's center city. The governing body may
19 issue bonds for the funding of such capital improvements, which
20 will be retired by the revenues received from the sales tax
21 authorized by this section. The order or ordinance shall not
22 become effective unless the governing body of the city submits to
23 the voters residing within the city at a state or municipal
24 general, primary, or special election a proposal to authorize the
25 governing body of the city to impose a tax under this section.

1 The tax authorized in this section shall be in addition to all
2 other sales taxes imposed by law, and shall be stated separately
3 from all other charges and taxes.

4 2. The ballot submission for the tax authorized in this
5 section shall be in substantially the following form:

6 Shall (insert the name of the city) impose a sales
7 tax at a rate of(insert rate of percent) percent for a
8 capital improvements purposes in the city's center city for a
9 period of (insert number of years, not to exceed three)
10 years?

11 ☐ YES

☐ NO

12 If a majority of the votes cast on the question by the qualified
13 voters voting thereon are in favor of the question, then the tax
14 shall become effective on the first day of the second calendar
15 quarter after the director of revenue receives notice of the
16 adoption of the sales tax. If a majority of the votes cast on
17 the question by the qualified voters voting thereon are opposed
18 to the question, then the tax shall not become effective unless
19 and until the question is resubmitted under this section to the
20 qualified voters and such question is approved by a majority of
21 the qualified voters voting on the question. In no case shall a
22 tax be resubmitted to the qualified voters of the city sooner
23 than twelve months from the date of the proposal under this
24 section.

1 3. Any sales tax imposed under this section shall be
2 administered, collected, enforced, and operated as required in
3 section 32.087, RSMo. All revenue generated by the tax shall be
4 deposited in a special trust fund and shall be used solely for
5 the designated purposes. If the tax is repealed, all funds
6 remaining in the special trust fund shall continue to be used
7 solely for the designated purposes. Any funds in the special
8 trust fund which are not needed for current expenditures shall be
9 invested in the same manner as other funds are invested. Any
10 interest and moneys earned on such investments shall be credited
11 to the fund.

12 4. The director of revenue may authorize the state
13 treasurer to make refunds from the amounts in the trust fund and
14 credited to any city for erroneous payments and overpayments
15 made, and may redeem dishonored checks and drafts deposited to
16 the credit of such cities. If any city abolishes the tax, the
17 city shall notify the director of revenue of the action at least
18 ninety days before the effective date of the repeal, and the
19 director of revenue may order retention in the trust fund, for a
20 period of one year, of two percent of the amount collected after
21 receipt of such notice to cover possible refunds or overpayment
22 of the tax and to redeem dishonored checks and drafts deposited
23 to the credit of such accounts. After one year has elapsed after
24 the effective date of abolition of the tax in such city, the
25 director of revenue shall remit the balance in the account to the

1 city and close the account of that city. The director of revenue
2 shall notify each city of each instance of any amount refunded.

3 5. The governing body of any city that has adopted the
4 sales tax authorized in this section may submit the question of
5 repeal of the tax to the voters on any date available for
6 elections for the city. The ballot of submission shall be in
7 substantially the following form:

8 Shall (insert the name of the city) repeal the sales
9 tax imposed at a rate of (insert rate of percent) percent
10 for capital improvements purposes in the city's center city?

11 ☐ YES ☐ NO

12 If a majority of the votes cast on the proposal are in favor of
13 repeal, that repeal shall become effective on December thirty-
14 first of the calendar year in which such repeal was approved. If
15 a majority of the votes cast on the question by the qualified
16 voters voting thereon are opposed to the repeal, then the sales
17 tax authorized in this section shall remain effective until the
18 question is resubmitted under this section to the qualified
19 voters, and the repeal is approved by a majority of the qualified
20 voters voting on the question.

21 6. Whenever the governing body of any city that has adopted
22 the sales tax authorized in this section receives a petition,
23 signed by ten percent of the registered voters of the city voting
24 in the last gubernatorial election, calling for an election to

1 repeal the sales tax imposed under this section, the governing
2 body shall submit to the voters of the city a proposal to repeal
3 the tax. If a majority of the votes cast on the question by the
4 qualified voters voting thereon are in favor of the repeal, that
5 repeal shall become effective on December thirty-first of the
6 calendar year in which such repeal was approved. If a majority
7 of the votes cast on the question by the qualified voters voting
8 thereon are opposed to the repeal, then the tax shall remain
9 effective until the question is resubmitted under this section to
10 the qualified voters and the repeal is approved by a majority of
11 the qualified voters voting on the question.

12 99.1000. As used in sections 99.1000 to 99.1060, unless the
13 context clearly requires otherwise, the following terms shall
14 mean:

15 (1) "Authority", the rural economic stimulus authority for
16 a municipality, created pursuant to section 99.1006;

17 (2) "Baseline year", the calendar year prior to the
18 adoption of an ordinance by the municipality approving a
19 development project;

20 (3) "Collecting officer", the officer of the municipality
21 responsible for receiving and processing payments in lieu of
22 taxes, economic activity taxes other than economic activity taxes
23 which are local sales taxes, and other local taxes other than
24 local sales taxes, and, for local sales taxes and state taxes,
25 the director of revenue;

1 (4) "Development area", an area designated by a
2 municipality which area shall have the following characteristics:

3 (a) It includes only those parcels of real property
4 directly and substantially benefited by the proposed development
5 plan;

6 (b) It can be renovated through one or more development
7 projects;

8 (c) It is contiguous, provided, however that a development
9 area may include up to three noncontiguous areas selected for
10 development projects, provided that each noncontiguous area meets
11 the requirements of paragraphs (a) and (b) of this subdivision;
12 and

13 (d) The development area shall not exceed ten percent of
14 the entire area of the municipality.

15 Subject to the limitation set forth in this subdivision, the
16 development area can be enlarged or modified as provided in
17 section 99.1036;

18 (5) "Development facility", a facility producing either a
19 good derived from an agricultural commodity or using a process to
20 produce a good derived from an agricultural product;

21 (6) "Development plan", the comprehensive program of a
22 municipality and to thereby enhance the tax bases of the taxing
23 districts which extend into the development area through the
24 reimbursement, payment, or other financing of development project
25 costs in accordance with sections 99.1000 to 99.1060 and through

1 the exercise of the powers set forth in sections 99.1000 to
2 99.1060. The development plan shall conform to the requirements
3 of section 99.1027;

4 [(6)] (7) "Development project", any development project
5 within a development area which creates a renewable fuel
6 production facility or eligible new generation processing entity,
7 and any such development project shall include a legal
8 description of the area selected for such development project;

9 [(7)] (8) "Development project area", the area located
10 within a development area selected for a development project;

11 [(8)] (9) "Development project costs" include such costs
12 to the development plan or a development project, as applicable,
13 which are expended on public property, buildings, or
14 rights-of-ways for public purposes to provide infrastructure to
15 support a development project. Such costs shall only be allowed
16 as an initial expense which, to be recoverable, must be included
17 in the costs of a development plan or development project, except
18 in circumstances of plan amendments approved by the Missouri
19 agricultural and small business development authority and the
20 department of economic development. Such infrastructure costs
21 include, but are not limited to, the following:

22 (a) Costs of studies, appraisals, surveys, plans, and
23 specifications;

24 (b) Professional service costs, including, but not limited
25 to, architectural, engineering, legal, marketing, financial,

1 planning, or special services;

2 (c) Property assembly costs, including, but not limited to,
3 acquisition of land and other property, real or personal, or
4 rights or interests therein, demolition of buildings, and the
5 clearing and grading of land;

6 (d) Costs of rehabilitation, reconstruction, repair, or
7 remodeling of existing public buildings and fixtures;

8 (e) Costs of construction of public works or improvements;

9 (f) Financing costs, including, but not limited to, all
10 necessary expenses related to the issuance of obligations issued
11 to finance all or any portion of the infrastructure costs of one
12 or more development projects, and which may include capitalized
13 interest on any such obligations and reasonable reserves related
14 to any such obligations;

15 (g) All or a portion of a taxing district's capital costs
16 resulting from any development project necessarily incurred or to
17 be incurred in furtherance of the objectives of the development
18 plan, to the extent the municipality by written agreement accepts
19 and approves such infrastructure costs;

20 (h) Payments to taxing districts on a pro rata basis to
21 partially reimburse taxes diverted by approval of a development
22 project;

23 (i) State government costs, including, but not limited to,
24 the reasonable costs incurred by the department of economic
25 development, the agricultural and small business development

1 authority, and the department of revenue in evaluating an
2 application for and administering state supplemental rural
3 development financing for a development project; and

4 (j) Endowment of positions at an institution of higher
5 education which has a designation as a Carnegie Research I
6 University including any campus of such university system,
7 subject to the provisions of section 99.1043;

8 [(9)] (10) "Economic activity taxes", the total additional
9 revenue from taxes which are imposed by the municipality and
10 other taxing districts, and which are generated by economic
11 activities within each development project area which exceed the
12 amount of such taxes generated by economic activities within such
13 development project area in the baseline year; but excluding
14 taxes imposed on sales or charges for sleeping rooms paid by
15 transient guests of hotels and motels, licenses, fees, or special
16 assessments. If a retail establishment relocates within one year
17 from one facility to another facility within the same county and
18 the municipality or authority finds that the retail establishment
19 is a direct beneficiary of development financing, then for
20 purposes of this definition, the economic activity taxes
21 generated by the retail establishment shall equal the total
22 additional revenues from taxes which are imposed by the
23 municipality and other taxing districts which are generated by
24 economic activities within the development project area which
25 exceed the amount of taxes which are imposed by the municipality

1 and other taxing districts which are generated by economic
2 activities within the development project area generated by the
3 retail establishment in the baseline year;

4 (11) "Eligible new generation processing entity", as
5 defined in section 348.432, RSMo;

6 ~~[(10)]~~ (12) "Major initiative", a development project
7 that:

8 (a) Promotes the development of a facility producing either
9 a good derived from an agricultural commodity or using a process
10 to produce a good derived from an agricultural product, the
11 estimated cost of which is in excess of the amount set forth
12 below for the municipality, as applicable; or

13 (b) Promotes business location or expansion, the estimated
14 cost of which is in excess of the amount set forth below for the
15 municipality, and is estimated to create at least as many new
16 jobs as set forth below within three years of such location or
17 expansion:

18	Population of	Estimated New Jobs
19	Municipality	Project Cost Created
20	99,999 or less	\$3,000,000 at least 30;

21 ~~[(11)]~~ (13) "Municipality", any city, village,
22 incorporated town, or any county of this state established on or
23 prior to January 1, 2001;

24 ~~[(12)]~~ (14) "New job", any job defined as a new job
25 pursuant to subdivision (10) of section 100.710, RSMo;

1 [(13)] (15) "Obligations", bonds, loans, debentures,
2 notes, special certificates, or other evidences of indebtedness
3 issued by the municipality or authority, or other public entity
4 authorized to issue such obligations pursuant to sections 99.1000
5 to 99.1060 to carry out a development project or to refund
6 outstanding obligations;

7 [(14)] (16) "Ordinance", an ordinance enacted by the
8 governing body of any municipality or an order of the governing
9 body of such a municipal entity whose governing body is not
10 authorized to enact ordinances;

11 [(15)] (17) "Other net new revenues", the amount of state
12 sales tax increment or state income tax increment or the
13 combination of the amount of each such increment as determined
14 under section 99.1045;

15 [(16)] (18) "Payment in lieu of taxes", those revenues
16 from real property in each development project area, which taxing
17 districts would have received had the municipality not adopted a
18 development plan and the municipality not adopted development
19 financing, and which would result from levies made after the time
20 of the adoption of development financing during the time the
21 current equalized value of real property in such development
22 project area exceeds the total equalized value of real property
23 in such development project area during the baseline year until
24 development financing for such development project area expires
25 or is terminated pursuant to sections 99.1000 to 99.1060;

1 [(17)] (19) "Renewable fuel production facility", a
2 facility producing an energy source which is derived from a
3 renewable, domestically grown, organic compound capable of
4 powering machinery, including an engine or power plant, and any
5 by-product derived from such energy source;

6 [(18)] (20) "Special allocation fund", the fund of the
7 municipality or its authority required to be established pursuant
8 to section 99.1042 which special allocation fund shall contain at
9 least four separate segregated accounts into which payments in
10 lieu of taxes are deposited in one account, economic activity
11 taxes are deposited in a second account, other net new revenues
12 are deposited in a third account, and other revenues, if any,
13 received by the authority or the municipality for the purpose of
14 implementing a development plan or a development project are
15 deposited in a fourth account;

16 [(19)] (21) "State income tax increment", the estimate of
17 the income tax due the state for salaries or wages paid to new
18 employees in new jobs at a business located in the development
19 project area and created by the development project. The
20 estimate shall be a percentage of the gross payroll which
21 percentage shall be based upon an analysis by the department of
22 revenue of the practical tax rate on gross payroll as a factor in
23 overall taxable income. In no event shall the percentage exceed
24 two percent;

25 [(20)] (22) "State sales tax increment", the incremental

1 increase in the state sales tax revenue in the development
2 project area. In no event shall the incremental increase include
3 any amounts attributable to retail sales unless the Missouri
4 agricultural and small business development authority and the
5 department of economic development are satisfied based on the
6 information provided by the municipality or authority, and such
7 entities have made a finding that a substantial portion of all
8 but a de minimus portion of the sales tax increment attributable
9 to retail sales is from new sources which did not exist in the
10 state during the baseline year. In addition, the incremental
11 increase for an existing facility shall be the amount by which
12 the state sales tax revenue generated at the facility exceeds the
13 state sales tax revenue generated at the facility in the baseline
14 year. The incremental increase for a Missouri facility which
15 relocates to a development project area shall be the amount by
16 which the state sales tax revenue of the facility exceeds the
17 state sales tax revenue for the facility in the calendar year
18 prior to relocation;

19 [(21)] (23) "State sales tax revenues", the general
20 revenue portion of state sales tax revenues received pursuant to
21 section 144.020, RSMo, excluding sales taxes that are
22 constitutionally dedicated, taxes deposited to the school
23 district trust fund in accordance with section 144.701, RSMo,
24 sales and use taxes on motor vehicles, trailers, boats and
25 outboard motors and future sales taxes earmarked by law;

1 [(22)] (24) "Taxing districts", any political subdivision
2 of this state having the power to levy taxes; and

3 [(23)] (25) "Taxing district's capital costs", those costs
4 of taxing districts for capital improvements that are found by
5 the municipal governing bodies to be necessary and to directly
6 result from a development project.

7 99.1018. 1. The authority created pursuant to section
8 99.1006 shall constitute a public body corporate and politic,
9 exercising public and essential governmental functions.

10 2. A municipality or an authority created pursuant to
11 section 99.1006 shall have all the powers necessary or convenient
12 to carry out and effectuate the purposes and provisions of
13 sections 99.1000 to 99.1060, including the following powers in
14 addition to others granted pursuant to sections 99.1000 to
15 99.1060:

16 (1) To prepare or cause to be prepared and approve
17 development plans and development projects to be considered at
18 public hearings in accordance with sections 99.1000 to 99.1060
19 and to undertake and carry out development plans and development
20 projects which have been adopted by ordinance;

21 (2) To arrange or contract for the furnishing or repair, by
22 any person or agency, public or private, of services, privileges,
23 streets, roads, public utilities, or other facilities for or in
24 connection with any development project; and notwithstanding
25 anything to the contrary contained in sections 99.1000 to 99.1060

1 or any other provision of law, to agree to any conditions that it
2 may deem reasonable and appropriate attached to federal financial
3 assistance and imposed pursuant to federal law relating to the
4 determination of prevailing salaries or wages or compliance with
5 labor standards, in the undertaking or carrying out of any
6 development project, and to include in any contract let in
7 connection with any such development project provisions to
8 fulfill such of the conditions as it may deem reasonable and
9 appropriate;

10 (3) Within a development area, to acquire by purchase,
11 lease, gift, grant, bequest, devise, obtain options upon, or
12 otherwise acquire any real or personal property or any interest
13 therein, necessary or incidental to a development project, all in
14 the manner and at such price as the municipality or authority
15 determines is reasonably necessary to achieve the objectives of a
16 development plan;

17 (4) Within a development area, subject to provisions of
18 section 99.1021 with regard to the disposition of real property,
19 to sell, lease, exchange, transfer, assign, subdivide, retain for
20 its own use, mortgage, pledge, hypothecate, or otherwise encumber
21 or dispose of any real or personal property or any interest
22 therein, all in the manner and at such price and subject to any
23 covenants, restrictions, and conditions as the municipality or
24 authority determines is reasonably necessary to achieve the
25 objectives of a development plan; to make any such covenants,

1 restrictions, or conditions as covenants running with the land,
2 and to provide appropriate remedies for any breach of any such
3 covenants, restrictions, or conditions, including the right in
4 the municipality or authority to terminate such contracts and any
5 interest in the property created pursuant thereto;

6 (5) Within a development area, to clear any area by
7 demolition or removal of existing buildings and structures;

8 (6) To install, repair, construct, reconstruct, or relocate
9 streets, utilities, and site improvements as necessary or
10 desirable for the preparation of a development area for use in
11 accordance with a development plan;

12 (7) Within a development area, to fix, charge, and collect
13 fees, rents, and other charges for the use of any real or
14 personal property, or any portion thereof, in which the
15 municipality or authority has any interest;

16 (8) To accept grants, guarantees, and donations of
17 property, labor, or other things of value from any public or
18 private source for purposes of implementing a development plan;

19 (9) In accordance with section 99.1021, to select one or
20 more developers to implement a development plan, or one or more
21 development projects, or any portion thereof;

22 (10) To charge as a development project cost the reasonable
23 costs incurred by the municipality or authority, the department
24 of economic development, the Missouri [development finance board]
25 agricultural and small business development authority, or the

1 department of revenue in evaluating, administering, or
2 implementing the development plan or any development project;

3 (11) To borrow money and issue obligations in accordance
4 with sections 99.1000 to 99.1060 and provide security for any
5 such loans or obligations;

6 (12) To insure or provide for the insurance of any real or
7 personal property or operations of the municipality or authority
8 against any risks or hazards, including the power to pay premiums
9 on any such insurance; and to enter into any contracts necessary
10 to effectuate the purposes of sections 99.1000 to 99.1060;

11 (13) Within a development area, to renovate, rehabilitate,
12 own, operate, construct, repair, or improve any improvements,
13 buildings, parking garages, fixtures, structures, and other
14 facilities;

15 (14) To invest any funds held in reserves or sinking funds,
16 or any funds not required for immediate disbursement, in property
17 or securities in which savings banks may legally invest funds
18 subject to their control; to redeem obligations at the redemption
19 price established therein or to purchase obligations at less than
20 redemption price, all obligations so redeemed or purchased to be
21 canceled;

22 (15) To borrow money and to apply for and accept advances,
23 loans, grants, contributions, and any other form of financial
24 assistance from the federal government, state, county,
25 municipality, or other public body or from any sources, public or

1 private, for the purposes of implementing a development plan, to
2 give such security as may be required and to enter into and carry
3 out contracts in connection therewith. A municipality or
4 authority, notwithstanding the provisions of any other law, may
5 include in any contract for financial assistance with the federal
6 government for a project such conditions imposed pursuant to
7 federal law as the municipality or authority may deem reasonable
8 and appropriate and which are not inconsistent with the purposes
9 of sections 99.1000 to 99.1060;

10 (16) To incur development project costs and make such
11 expenditures as may be necessary to carry out the purposes of
12 sections 99.1000 to 99.1060; and to make expenditures from funds
13 obtained from the federal government without regard to any other
14 laws pertaining to the making and approval of appropriations and
15 expenditures;

16 (17) To loan the proceeds of obligations issued pursuant to
17 sections 99.1000 to 99.1060 for the purpose of providing for the
18 purchase, construction, extension, or improvement of public
19 infrastructure related to a development project by a developer
20 pursuant to a development contract approved by the municipality
21 or authority in accordance with subdivision (2) of section
22 99.1021;

23 (18) To declare any funds, or any portion thereof, in the
24 special allocation fund to be excess funds, so long as such
25 excess funds have not been pledged to the payment of outstanding

1 obligations or outstanding development project costs, are not
2 necessary for the payment of development project costs incurred
3 or anticipated to be incurred, and are not required to pay
4 baseline state sales taxes and baseline state withholding taxes
5 to the director of revenue. Any such funds deemed to be excess
6 shall be disbursed in the manner of surplus funds as provided in
7 section 99.1051;

8 (19) To pledge or otherwise expend funds deposited to the
9 special allocation fund, or any portion thereof, for the payment
10 or reimbursement of development project costs incurred by the
11 authority, the municipality, a developer selected by the
12 municipality or authority, or any other entity with the consent
13 of the municipality or authority; to pledge or otherwise expend
14 funds deposited to the special allocation fund, or any portion
15 thereof, or to mortgage or otherwise encumber its property, or
16 any portion thereof, for the payment of obligations issued to
17 finance development project costs; provided, however, any such
18 pledge or expenditure of economic activity taxes or other net new
19 revenues shall be subject to annual appropriation by the
20 municipality; and

21 (20) To exercise all powers or parts or combinations of
22 powers necessary, convenient, or appropriate to undertake and
23 carry out development plans and any development projects and all
24 the powers granted pursuant to sections 99.1000 to 99.1060,
25 excluding powers of eminent domain.

1 3. If any member of the governing body of the municipality,
2 a commissioner of the authority, or an employee or consultant of
3 the municipality or authority, involved in the planning and
4 preparation of a development project, owns or controls an
5 interest, direct or indirect, in any property included in a
6 development project area, the individual shall disclose the same
7 in writing to the clerk of the municipality, and shall also so
8 disclose the dates, terms, and conditions of any disposition of
9 any such interest, which disclosures shall be acknowledged by the
10 governing body of the municipality and entered upon the minutes
11 books of the governing body of the municipality. If an
12 individual holds such an interest, then that individual shall
13 refrain from any further official involvement in regard to a
14 development project and from voting on any matter pertaining to
15 such development project or communicating with other
16 commissioners or members of the authority or the municipality
17 concerning any matter pertaining to such development project.
18 Furthermore, subject to the succeeding sentence, no such member,
19 commissioner, employee, or consultant shall acquire any interest,
20 direct or indirect, in any property in a development project area
21 or proposed development project area after either such individual
22 obtains knowledge of a development project, or first public
23 notice of such development project, or development project area
24 pursuant to subsection 2 of section 99.1036, whichever first
25 occurs. At any time after one year from the adoption of an

1 ordinance designating a development project area, any
2 commissioner may acquire an interest in real estate located in a
3 development project area so long as any such commissioner
4 discloses such acquisition and refrains from voting on any matter
5 related to the development project area in which the property
6 acquired by such commissioner is located.

7 4. An authority created pursuant to section 99.1006 shall
8 have the following powers in addition to others granted pursuant
9 to sections 99.1000 to 99.1060:

10 (1) To sue and to be sued; to have a seal and to alter the
11 same at the authority's pleasure; to have perpetual succession;
12 to make and execute contracts and other instruments necessary or
13 convenient to the exercise of the powers of the authority; and to
14 make and from time to time amend and repeal bylaws, rules, and
15 regulations, not inconsistent with sections 99.1000 to 99.1060,
16 to carry out the provisions of sections 99.1000 to 99.1060;

17 (2) To delegate to a municipality or other public body any
18 of the powers or functions of the authority with respect to the
19 planning or undertaking of a development project, and any such
20 municipality or public body is hereby authorized to carry out or
21 perform such powers or functions for the authority;

22 (3) To receive and exercise powers delegated by any
23 authority, agency, or agent of a municipality created pursuant to
24 this chapter or chapter 353, RSMo, excluding powers of eminent
25 domain.

1 100.255. As used in sections 100.250 to 100.297, the
2 following terms mean:

3 (1) "Board", the Missouri development finance board created
4 by section 100.265;

5 (2) "Borrower", any person, partnership, public or private
6 corporation, association, development agency or any other entity
7 eligible for funding under sections 100.250 to 100.297;

8 (3) "Development agency", any of the following:

9 (a) A port authority established pursuant to chapter 68,
10 RSMo;

11 (b) The bi-state development agencies established pursuant
12 to sections 70.370 to 70.440, RSMo, and sections 238.010 to
13 238.100, RSMo;

14 (c) A land clearance for redevelopment authority
15 established pursuant to sections 99.300 to 99.660, RSMo;

16 (d) A county, city, incorporated town or village or other
17 political subdivision or public body of this state;

18 (e) A planned industrial expansion authority established
19 pursuant to sections 100.300 to 100.620;

20 (f) An industrial development corporation established
21 pursuant to sections 349.010 to 349.105, RSMo;

22 (g) A real property tax increment financing commission
23 established pursuant to sections 99.800 to 99.865, RSMo;

24 (h) Any other governmental, quasi-governmental or
25 quasi-public corporation or entity created by state law or by

1 resolution adopted by the governing body of a development agency
2 otherwise described in paragraphs (a) through (g) of this
3 subdivision;

4 (4) "Development and reserve fund", the industrial
5 development and reserve fund established pursuant to section
6 100.260;

7 (5) "Export finance fund", the Missouri export finance fund
8 established pursuant to section 100.260;

9 (6) "Export trade activities" includes, but is not limited
10 to, consulting, international market research, advertising,
11 marketing, insurance, product research and design, legal
12 assistance, transportation, including trade documentation and
13 freight forwarding, communication, and processing of foreign
14 orders to and for exporters and foreign purchases and
15 warehousing, when undertaken to export or facilitate the export
16 of goods or services produced or assembled in this state;

17 (7) "Guarantee fund", the industrial development guarantee
18 fund established by section 100.260;

19 (8) "Infrastructure development fund", the infrastructure
20 development fund established under section 100.263;

21 (9) "Infrastructure facilities", the highways, streets,
22 bridges, water supply and distribution systems, mass
23 transportation facilities and equipment, telecommunication
24 facilities, jails and prisons, sewers and sewage treatment
25 facilities, wastewater treatment facilities, airports, railroads,

1 reservoirs, dams and waterways in this state, acquisition of
2 blighted real estate and the improvements thereon, demolition of
3 existing structures and preparation of sites in anticipation of
4 development, public facilities, and any other improvements
5 provided by any form of government or development agency;

6 (10) "Jobs now fund", the jobs now fund established under
7 section 100.260;

8 (11) "Jobs now projects", the purchase, construction,
9 extension, and improvement of real estate, plants, buildings,
10 structures, or facilities, whether or not now in existence, used
11 or to be used primarily as infrastructure facilities or public
12 facilities. When any entity provides a certified design or
13 operation plan which is demonstrably less than the usual and
14 customary average industry determination of cost for
15 installation, construction, purchasing, extension, and
16 improvement of real estate, manufacturing facilities, buildings,
17 structures or facilities, including public facilities, then the
18 entity or company providing such service may receive payment in
19 an amount equal to the usual and customary fee for such project
20 plus additional compensation equal to two times the percentage by
21 which the cost of such aforementioned criteria of such facility
22 is less than the usual and customary average industrial
23 determination of cost for installation, construction, materials,
24 extension and improvement of real estate, manufacturing
25 facilities, buildings, structures, or facilities, including

1 public facilities. Such entity shall also pay to such company
2 providing such aforementioned service compensation equal to
3 twenty-five percent of the amount of any annual operational costs
4 which are lower than the customary average industry determination
5 of cost for operation for such facility, procedure, or service
6 for a period of time equal to one-fourth the design lifetime of
7 such entity or five years whichever is less;

8 (12) "Participating lender", a lender authorized by the
9 board to participate with the board in the making of a loan or to
10 make loans the repayment of which is secured by the development
11 and reserve fund;

12 [(11)] (13) "Project", the purchase, construction,
13 extension, and improvement of real estate, plants, buildings,
14 structures or facilities, whether or not now in existence, used
15 or to be used primarily as a factory, assembly plant,
16 manufacturing plant, fabricating plant, distribution center,
17 warehouse building, office building, port terminal or facility,
18 transportation and transfer facility, industrial plant,
19 processing plant, commercial or agricultural facility, nursing or
20 retirement facility or combination thereof, recreational
21 facility, cultural facility, public facilities, job training or
22 other vocational training facility, infrastructure facility,
23 video-audio telecommunication conferencing facility, office
24 building, facility for the prevention, reduction, disposal or
25 control of pollution, sewage or solid waste, facility for

1 conducting export trade activities, or research and development
2 building in connection with any of the facilities defined as a
3 project in this subdivision. The term "project" shall also
4 include any improvements, including, but not limited to, road or
5 rail construction, alteration or relocation, and construction of
6 facilities to provide utility service for any of the facilities
7 defined as a project under this subdivision, along with any
8 fixtures, equipment, and machinery, and any demolition and
9 relocation expenses used in connection with any such projects and
10 any capital used to promote and facilitate such facilities and
11 notes payable from anticipated revenue issued by any development
12 agency;

13 ~~[(12)]~~ (14) "Public facility", any facility or improvements
14 available for use by the general public including facilities for
15 which user or other fees are charged on a nondiscriminatory
16 basis;

17 100.260. 1. There are hereby created ~~[three]~~ four special
18 funds, to be known as the "Industrial Development and Reserve
19 Fund" ~~[and]~~, the "Industrial Development Guarantee Fund", ~~[and]~~
20 the "Export Finance Fund", and the "Jobs Now Fund", into which
21 the following may be deposited as and when received and
22 designated for deposit in one of such funds:

23 (1) Any moneys appropriated by the general assembly for use
24 by the board in carrying out the powers set forth in sections
25 100.250 to 100.297;

1 (2) Any moneys made available through the issuance of
2 revenue bonds under the provisions of sections 100.250 to
3 100.295;

4 (3) Any moneys received from grants or which are given,
5 donated, or contributed to the fund from any source;

6 (4) Any moneys received in repayment of loans or from
7 application fees, reserve participation fees, guarantee fees and
8 premium payments as provided for under sections 100.250 to
9 100.297;

10 (5) Any moneys received as interest on deposits or as
11 income on approved investments of the fund;

12 (6) Any moneys obtained from the issuance of revenue bonds
13 or notes by the board;

14 (7) Any moneys that were in the industrial development fund
15 authorized by this section, the economic development reserve
16 authorized by section 620.215, RSMo, or the industrial revenue
17 bond guarantee fund authorized by section 620.240, RSMo,
18 respectively, as of September 28, 1985; and

19 (8) Any moneys obtained from any other available source.

20 2. The development and reserve fund, the guarantee fund,
21 the jobs now fund, and the export finance fund shall be
22 administered by the board as provided in sections 100.250 to
23 100.297. Separate accounts may be created within the development
24 and reserve fund and the guarantee fund for moneys specifically
25 appropriated, donated or otherwise received for industrial

1 development purposes. The board may also create such other
2 separate accounts within any of such funds as deemed necessary or
3 appropriate by the board to carry out the duties and purposes of
4 sections 100.250 to 100.297. All such separate accounts may be
5 administered by a corporate trustee on behalf of the board upon
6 the terms and conditions established by the board.

7 3. Moneys in the jobs now fund, the development and reserve
8 fund, the guarantee fund, and the export finance fund shall be
9 invested by the board in the manner prescribed by the board and
10 any interest earned on invested moneys shall accrue to the
11 benefit of the respective fund.

12 4. None of the funds and accounts of the board shall be
13 considered a state fund, and money deposited therein may not be
14 appropriated therefrom, nor shall any money deposited therein be
15 subject to the provisions of section 33.080, RSMo[, to the
16 contrary notwithstanding, the development and reserve fund, the
17 guarantee fund and the export finance fund, including any moneys
18 in any of such funds appropriated by the general assembly, shall
19 not lapse at the end of the biennium and the balance shall not be
20 transferred to the general revenue fund].

21 5. The commissioner of administration shall annually
22 calculate the increased amount of revenue to the state treasury
23 due to the provisions of sections 135.155, 135.286, 135.546, and
24 subsection 7 of section 620.1039, RSMo, as enacted or modified by
25 this act and shall allocate up to twelve million dollars of such

1 revenue to the jobs now fund.

2 100.270. The board shall have the power to:

3 (1) Sue and be sued in its official name;

4 (2) Adopt and use an official seal;

5 (3) Confer with agencies of the state and development
6 agencies, and with representatives of business, industry, and
7 labor for the purpose of promoting the economic development of
8 this state;

9 (4) Consider and review applications for loans to be made
10 from the development and reserve fund or for loans, bonds or
11 notes to be made by or secured by the development and reserve
12 fund, the guarantee fund, the export finance fund or the
13 infrastructure development fund or any other available money,
14 under sections 100.250 to 100.297, and for grants or loans to be
15 made by or secured by the jobs now fund;

16 (5) Enter into agreements with development agencies,
17 borrowers, participating lenders and others to implement any of
18 the provisions of sections 100.250 to 100.297;

19 (6) Direct disbursements from the development and reserve
20 fund, the guarantee fund, the export finance fund, [and] the
21 infrastructure development fund, and the jobs now fund as
22 provided in sections 100.250 to 100.297;

23 (7) Administer the development and reserve fund, the
24 guarantee fund, the export finance fund, [and] the infrastructure
25 development fund, and the jobs now fund and invest any portion of

1 such funds not required for immediate disbursement in obligations
2 of the United States, or any agency or instrumentality of the
3 United States, in obligations of the state of Missouri and its
4 political subdivisions, in certificates of deposit and time
5 deposits or other obligations of banks and savings and loan
6 associations or in such other obligations as may be prescribed by
7 the board;

8 (8) Apply for and accept gifts, grants, appropriations,
9 loans or contributions to the development and reserve fund, the
10 guarantee fund, the export finance fund, [and] the infrastructure
11 development fund, and the jobs now fund from any source, public
12 or private, and enter into contracts or other transactions with
13 any federal or state agency, any development agency, private
14 organization, or any other source in furtherance of the purposes
15 of sections 100.250 to 100.297, and do any and all things
16 necessary in order to avail itself of such aid and cooperation;

17 (9) Issue, from time to time, its negotiable revenue bonds
18 or notes in such principal amounts as, in its opinion, shall be
19 necessary to provide sufficient funds for achieving its purposes;

20 (10) Establish reserves to secure bonds, notes and loans
21 issued or made by the board, development agencies or
22 participating lenders;

23 (11) Make, purchase, or participate in the making or
24 purchase, of loans, bonds, or notes to finance the costs of
25 projects;

1 (12) Procure insurance, letters of credit, or other form of
2 credit enhancement, to secure the payment of principal and
3 interest on any loans, bonds or notes or other obligations of the
4 board;

5 (13) Purchase, receive, take by grant, gift, devise,
6 bequest or otherwise, lease, or otherwise acquire, own, hold,
7 improve, employ, use and otherwise deal in and with, real or
8 personal property, or any interest therein, wherever situated;

9 (14) Sell, convey, lease, exchange, transfer or otherwise
10 dispose of, all or any of its property, or any interest therein,
11 wherever situated;

12 (15) Conduct hearings and other methods of examination, and
13 authorize any of its members to do so, on any matter material for
14 its information and necessary to the exercise of the duties of
15 the board;

16 (16) Employ and fix the compensation of an executive
17 director and such other agents or employees as it considers
18 necessary;

19 (17) Adopt, alter, or repeal its own bylaws, rules, and
20 regulations governing the manner in which its business may be
21 transacted;

22 (18) Assess or charge a fee for each application it
23 receives for funding for a project or a jobs now project and
24 assess or charge other fees as the board determines to be
25 reasonable to carry out its purposes, including, but not limited

1 to, fees or premiums for loans made from the development and
2 reserve fund and the export finance fund and for loans, bonds or
3 notes secured by the development and reserve fund, the guarantee
4 fund, the export finance fund or the infrastructure development
5 fund or the jobs now fund;

6 (19) Make all expenditures which are incident and necessary
7 to carry out its purposes and powers;

8 (20) Take such action, enter into such agreements and
9 exercise all other powers and functions necessary or appropriate
10 to carry out the duties and purposes set forth in sections
11 100.250 to 100.297;

12 (21) Insure, coinsure, guarantee loans and make loans
13 relating to qualified export transactions and adopt criteria, by
14 means of rules and regulations, establishing which exporters
15 shall be eligible for the insurance, coinsurance, loan guarantees
16 and loans which may be extended by the board;

17 (22) Do all things necessary to ensure full participation
18 by the state of Missouri in any federal program which may relate
19 to the construction, repair, replacement or further development
20 of the infrastructure of the state and its political
21 subdivisions;

22 (23) Receive funds from the federal government for deposit
23 into the infrastructure development fund or the jobs now fund and
24 authorize disbursements therefrom [in accordance with
25 appropriations]. The board may enter into agreements with

1 agencies of the federal government and may, on behalf of the
2 state of Missouri, do all things necessary to ensure full
3 participation by the state of Missouri in any federal program
4 which may relate to the repair, replacement or further
5 development of the infrastructure of the state and its political
6 subdivisions;

7 (24) Set guidelines and priorities for loans, loan
8 guarantees or grants from the infrastructure development fund.
9 The board is the sole state agency authorized to set such
10 guidelines and priorities with respect to the infrastructure
11 development fund on behalf of the state or any of its political
12 subdivisions, and loans, loan guarantees, or grants shall only be
13 made upon approval of the board;

14 (25) Make equity investments in or otherwise acquire
15 ownership interests in: for-profit and not-for-profit federal-
16 or state-authorized community development corporations; small
17 business investment companies, including minority or specialized
18 small business investment companies; and microloan corporations
19 and similar lending institutions, when such investments are
20 deemed to enhance the benefit of the public; [and]

21 (26) Make investments in Missouri certified capital
22 companies, as defined by subdivision (7) of subsection 2 of
23 section 135.500, RSMo, or other investment companies for
24 investment in qualified Missouri businesses, as defined by
25 subdivision (14) of subsection 2 of section 135.500, RSMo. All

1 investments made by the board for the eventual investment in
2 qualified Missouri businesses shall be matched by an equivalent
3 investment made by the certified capital company or other
4 investment firm for investment into qualified Missouri
5 businesses. All investments made into Missouri qualified
6 businesses under the provisions of this subdivision shall be in
7 the form of equity or unsecured debt financing. No investment
8 shall be made by the board under the provisions of this
9 subdivision without the approval of the director of the
10 department of economic development; and

11 (27) Make loans and grants from the jobs now fund in
12 accordance with the provisions of section 100.293.

13 100.277. Funds expended for projects authorized in sections
14 100.255 to 100.293, shall provide appropriate employment and
15 business opportunities for participation by minority, women, and
16 disadvantaged business enterprises in compliance with all state
17 laws, rules, and regulations.

18 100.281. 1. A request for a loan from the development and
19 reserve fund, the infrastructure development fund or the export
20 finance fund to fund export trade activities or to carry out a
21 project shall be in the form of an application for the project to
22 the board, which application shall be in such form as the board
23 may specify. After reviewing the application and such other
24 information as the board may require, the board may grant all or
25 a part of the loan request, provided the board determines that:

1 (1) The project will be a benefit to the economy or
2 infrastructure of the state;

3 (2) The project will generate sufficient revenues or the
4 borrower will otherwise have sufficient revenues available to
5 enable the borrower to repay the loan to the development and
6 reserve fund, the infrastructure development fund or the export
7 finance fund, along with any interest to be charged; and

8 (3) In the case of an infrastructure facility project, the
9 loan will not exceed ten million dollars.

10 2. [When the board makes a loan under the provisions of
11 sections 100.250 to 100.297, copies of all documents filed in
12 support of the loan application and copies of all agreements,
13 notes, evidence of debts, or security agreements connected with
14 such loan may be forwarded to the department of economic
15 development, and if so forwarded, that department shall
16 thereafter be responsible for the administration of such
17 agreements; but the board shall not transfer or assign any of its
18 interests under any of such agreements to the department of
19 economic development. In the event of a substantial default in
20 the terms of any such agreements, the department of economic
21 development shall notify the board in order that the board may
22 take whatever steps it deems necessary to protect its interests.

23 3.] Notwithstanding any other provision of law to the
24 contrary, all development agencies, as defined in section
25 100.255, shall have the power to borrow funds from the board for

1 any project, to contract with the board, and to furnish a
2 security interest in any of their revenues or properties to the
3 board to secure a loan from the board and to issue notes in
4 evidence thereof upon such terms as such development agencies
5 shall determine.

6 [4.] 3. When the board issues bonds to provide loans for
7 more than one infrastructure project, the board shall make a
8 reasonable effort to sell the bonds to a purchaser that
9 represents a group consisting of more than one underwriter.

10 100.293. 1. Sections 100.293 and 100.277, and sections
11 135.1050, 135.1055, 135.1057, 135.1060, 135.1065, 135.1070,
12 135.1075, and 135.1078, RSMo, and sections 178.980, 178.981,
13 178.982, 178.983, and 178.984, RSMo, shall be known and may be
14 cited as the "Jobs Now Act".

15 2. There shall be created a "Jobs Now Recommendation
16 Committee", comprised of representatives of the department of
17 economic development, the department of agriculture, the
18 department of natural resources, and the department of
19 transportation. The committee shall establish application
20 materials and procedures for development agencies to apply to the
21 board for grants or low-interest or interest-free loans for the
22 purpose of funding jobs now projects.

23 3. Applications shall be submitted simultaneously to the
24 committee and the board. The committee shall review the
25 applications and prepare and submit analyses and recommendations

1 to the board for a determination as to approval or denial of
2 grants or loans from the jobs now fund.

3 4. In reviewing applications, the board shall give
4 preference to redevelopment projects that protect natural
5 resources or rehabilitate existing dilapidated or inadequate
6 infrastructure in areas defined under section 135.530, RSMo.

7 5. After reviewing applications and such other information
8 as the board may require, the board may grant all or a part of a
9 grant or loan request, provided the board determines:

10 (1) The jobs now project:

11 (a) Will not happen without the grant or loan from the
12 board; or

13 (b) Will have a significant local economic impact; or

14 (c) Demonstrates high levels of job creation;

15 (2) In the case of a low-interest or interest-free loan,
16 the jobs now project will generate sufficient revenues or the
17 borrower will otherwise have sufficient revenues available to
18 enable the borrower to repay the loan to the jobs now fund, along
19 with any interest to be charged; and

20 (3) No loan or grant may exceed five million dollars.

21 100.710. As used in sections 100.700 to 100.850, the
22 following terms mean:

23 (1) "Assessment", an amount of up to five percent of the
24 gross wages paid in one year by an eligible industry to all
25 eligible employees in new jobs, or up to ten percent if the

1 economic development project is located within a distressed
2 community as defined in section 135.530, RSMo;

3 (2) "Board", the Missouri development finance board as
4 created by section 100.265;

5 (3) "Certificates", the revenue bonds or notes authorized
6 to be issued by the board pursuant to section 100.840;

7 (4) "Credit", the amount agreed to between the board and an
8 eligible industry, but not to exceed the assessment attributable
9 to the eligible industry's project;

10 (5) "Department", the Missouri department of economic
11 development;

12 (6) "Director", the director of the department of economic
13 development;

14 (7) "Economic development project":

15 (a) The acquisition of any real property by the board, the
16 eligible industry, or its affiliate; or

17 (b) The fee ownership of real property by the eligible
18 industry or its affiliate; and

19 (c) For both paragraphs (a) and (b) of this subdivision,
20 "economic development project" shall also include the development
21 of the real property including construction, installation, or
22 equipping of a project, including fixtures and equipment, and
23 facilities necessary or desirable for improvement of the real
24 property, including surveys; site tests and inspections;
25 subsurface site work; excavation; removal of structures,

1 roadways, cemeteries and other surface obstructions; filling,
2 grading and provision of drainage, storm water retention,
3 installation of utilities such as water, sewer, sewage treatment,
4 gas, electricity, communications and similar facilities; off-site
5 construction of utility extensions to the boundaries of the real
6 property; and the acquisition, installation, or equipping of
7 facilities on the real property, for use and occupancy by the
8 eligible industry or its affiliates;

9 (8) "Eligible employee", a person employed on a full-time
10 basis in a new job at the economic development project averaging
11 at least thirty-five hours per week who was not employed by the
12 eligible industry or a related taxpayer in this state at any time
13 during the twelve-month period immediately prior to being
14 employed at the economic development project. For an essential
15 industry, a person employed on a full-time basis in an existing
16 job at the economic development project averaging at least
17 thirty- five hours per week may be considered an eligible
18 employee for the purposes of the program authorized by sections
19 100.700 to 100.850;

20 (9) "Eligible industry", a business located within the
21 state of Missouri which is engaged in interstate or intrastate
22 commerce for the purpose of manufacturing, processing or
23 assembling products, conducting research and development, or
24 providing services in interstate commerce, office industries, or
25 agricultural processing, but excluding retail, health or

1 professional services. "Eligible industry" does not include a
2 business which closes or substantially reduces its operation at
3 one location in the state and relocates substantially the same
4 operation to another location in the state. This does not
5 prohibit a business from expanding its operations at another
6 location in the state provided that existing operations of a
7 similar nature located within the state are not closed or
8 substantially reduced. This also does not prohibit a business
9 from moving its operations from one location in the state to
10 another location in the state for the purpose of expanding such
11 operation provided that the board determines that such expansion
12 cannot reasonably be accommodated within the municipality in
13 which such business is located, or in the case of a business
14 located in an incorporated area of the county, within the county
15 in which such business is located, after conferring with the
16 chief elected official of such municipality or county and taking
17 into consideration any evidence offered by such municipality or
18 county regarding the ability to accommodate such expansion within
19 such municipality or county. An eligible industry must:

20 (a) Invest a minimum of fifteen million dollars, or ten
21 million dollars for an office industry, in an economic
22 development project; and

23 (b) Create a minimum of one hundred new jobs for eligible
24 employees at the economic development project or a minimum of
25 five hundred jobs if the economic development project is an

1 office industry or a minimum of two hundred new jobs if the
2 economic development project is an office industry located within
3 a distressed community as defined in section 135.530, RSMo, in
4 the case of an approved company for a project for a world
5 headquarters of a business whose primary function is tax return
6 preparation in any home rule city with more than four hundred
7 thousand inhabitants and located in more than one county, create
8 a minimum of one hundred new jobs for eligible employees at the
9 economic development project. An industry that meets the
10 definition of "essential industry" may be considered an eligible
11 industry for the purposes of the program authorized by sections
12 100.700 to 100.850;

13 (10) "Essential industry", a business that otherwise meets
14 the definition of eligible industry except an essential industry
15 shall:

16 (a) Be a targeted industry;

17 (b) Be located in a home rule city with more than
18 twenty-six thousand but less than twenty-seven thousand
19 inhabitants located in any county with a charter form of
20 government and with more than one million inhabitants;

21 (c) Have maintained at least two thousand jobs at the
22 proposed economic development project site each year for a period
23 of four years preceding the year in which application for the
24 program authorized by sections 100.700 to 100.850 is made and
25 during the year in which said application is made;

1 (d) For the duration of the certificates, retain at the
2 proposed economic development project site the level of
3 employment that existed at the site in the taxable year
4 immediately preceding the year in which application for the
5 program authorized by sections 100.700 to 100.850 is made; and

6 (e) Invest a minimum of five hundred million dollars in the
7 economic development project by the end of the third year after
8 the issuance of the certificates under this program;

9 (11) "New job", a job in a new or expanding eligible
10 industry not including jobs of recalled workers, replacement jobs
11 or jobs that formerly existed in the eligible industry in the
12 state. For an essential industry, an existing job may be
13 considered a new job for the purposes of the program authorized
14 by sections 100.700 to 100.850;

15 (12) "Office industry", a regional, national or
16 international headquarters, a telecommunications operation, a
17 computer operation, an insurance company, or a credit card
18 billing and processing center;

19 (13) "Program costs", all necessary and incidental costs of
20 providing program services including payment of the principal of
21 premium, if any, and interest on certificates, including
22 capitalized interest, issued to finance a project, and funding
23 and maintenance of a debt service reserve fund to secure such
24 certificates. Program costs shall include:

25 (a) Obligations incurred for labor and obligations incurred

1 to contractors, subcontractors, builders and materialmen in
2 connection with the acquisition, construction, installation or
3 equipping of an economic development project;

4 (b) The cost of acquiring land or rights in land and any
5 cost incidental thereto, including recording fees;

6 (c) The cost of contract bonds and of insurance of all
7 kinds that may be required or necessary during the course of
8 acquisition, construction, installation or equipping of an
9 economic development project which is not paid by the contractor
10 or contractors or otherwise provided for;

11 (d) All costs of architectural and engineering services,
12 including test borings, surveys, estimates, plans and
13 specifications, preliminary investigations and supervision of
14 construction, as well as the costs for the performance of all the
15 duties required by or consequent upon the acquisition,
16 construction, installation or equipping of an economic
17 development project;

18 (e) All costs which are required to be paid under the terms
19 of any contract or contracts for the acquisition, construction,
20 installation or equipping of an economic development project; and

21 (f) All other costs of a nature comparable to those
22 described in this subdivision;

23 (14) "Program services", administrative expenses of the
24 board, including contracted professional services, and the cost
25 of issuance of certificates;

1 (15) "Targeted industry", an industry or one of a cluster
2 of industries that is identified by the department as critical to
3 the state's economic security and growth and affirmed as such by
4 the joint committee on economic development policy and planning
5 established in section 620.602, RSMo.

6 [100.850. 1. The approved company
7 shall remit to the board a job development
8 assessment fee, not to exceed five percent of
9 the gross wages of each eligible employee
10 whose job was created as a result of the
11 economic development project, or not to
12 exceed ten percent if the economic
13 development project is located within a
14 distressed community as defined in section
15 135.530, RSMo, for the purpose of retiring
16 bonds which fund the economic development
17 project.

18 2. Any approved company remitting an
19 assessment as provided in subsection 1 of
20 this section shall make its payroll books and
21 records available to the board at such
22 reasonable times as the board shall request
23 and shall file with the board documentation
24 respecting the assessment as the board may
25 require.

26 3. Any assessment remitted pursuant to
27 subsection 1 of this section shall cease on
28 the date the bonds are retired.

29 4. Any approved company which has paid
30 an assessment for debt reduction shall be
31 allowed a tax credit equal to the amount of
32 the assessment. The tax credit may be
33 claimed against taxes otherwise imposed by
34 chapters 143 and 148, RSMo, except
35 withholding taxes imposed under the
36 provisions of sections 143.191 to 143.265,
37 RSMo, which were incurred during the tax
38 period in which the assessment was made.

39 5. In no event shall the aggregate
40 amount of tax credits authorized by
41 subsection 4 of this section exceed eleven
42 million dollars annually.

43 6. The director of revenue shall issue
44 a refund to the approved company to the
45 extent that the amount of credits allowed in

1 subsection 4 of this section exceeds the
2 amount of the approved company's income tax.]

3 100.850. 1. The approved company shall remit to the board
4 a job development assessment fee, not to exceed five percent of
5 the gross wages of each eligible employee whose job was created
6 as a result of the economic development project, or not to exceed
7 ten percent if the economic development project is located within
8 a distressed community as defined in section 135.530, RSMo, for
9 the purpose of retiring bonds which fund the economic development
10 project.

11 2. Any approved company remitting an assessment as provided
12 in subsection 1 of this section shall make its payroll books and
13 records available to the board at such reasonable times as the
14 board shall request and shall file with the board documentation
15 respecting the assessment as the board may require.

16 3. Any assessment remitted pursuant to subsection 1 of this
17 section shall cease on the date the bonds are retired.

18 4. Any approved company which has paid an assessment for
19 debt reduction shall be allowed a tax credit equal to the amount
20 of the assessment. The tax credit may be claimed against taxes
21 otherwise imposed by chapters 143 and 148, RSMo, except
22 withholding taxes imposed under the provisions of sections
23 143.191 to 143.265, RSMo, which were incurred during the tax
24 period in which the assessment was made.

25 5. In no event shall the aggregate amount of tax credits
26 authorized by subsection 4 of this section exceed [eleven]
27 fifteen million dollars annually.

28 6. The director of revenue shall issue a refund to the

1 approved company to the extent that the amount of credits allowed
2 in subsection 4 of this section exceeds the amount of the
3 approved company's income tax.

4 135.155. Notwithstanding any provision of the law to the
5 contrary, no revenue-producing enterprise shall receive the
6 incentives set forth in sections 135.100 to 135.150 for
7 facilities commencing operations on or after January 1, 2005.

8 135.207. 1. (1) Any city with a population of at least
9 three hundred fifty thousand inhabitants which is located in more
10 than one county and any city not within a county, which includes
11 an existing state designated enterprise zone within the corporate
12 limits of the city may each, upon approval of the local governing
13 authority of the city and the director of the department of
14 economic development, designate up to three satellite zones
15 within its corporate limits. A prerequisite for the designation
16 of a satellite zone shall be the approval by the director of a
17 plan submitted by the local governing authority of the city
18 describing how the satellite zone corresponds to the city's
19 overall enterprise zone strategy.

20 (2) Any Missouri community classified as a village whose
21 borders lie adjacent to a city with a population in excess of
22 three hundred fifty thousand inhabitants as described in
23 subdivision (1) of this subsection, and which has within the
24 corporate limits of the village a factory, mining operation,
25 office, mill, plant or warehouse which has at least three
26 thousand employees and has an investment in plant, machinery and
27 equipment of at least two hundred million dollars may, upon
28 securing approval of the director and the local governing

1 authorities of the village and the adjacent city which contains
2 an existing state-designated enterprise zone, designate one
3 satellite zone to be located within the corporate limits of the
4 village, such zone to be in addition to the six authorized in
5 subdivision (1) of this subsection.

6 (3) Any geographical area partially contained within any
7 city not within a county and partially contained within any
8 county of the first classification with a charter form of
9 government with a population of nine hundred thousand or more
10 inhabitants, which area is comprised of a total population of at
11 least four thousand inhabitants but not more than seventy-two
12 thousand inhabitants, and which area consists of at least one
13 fourth class city, and has within its boundaries a military
14 reserve facility and a utility pumping station having a capacity
15 of ten million cubic feet, may, upon securing approval of the
16 director and the appropriate local governing authorities as
17 provided for in section 135.210, be designated as a satellite
18 zone, such zone to be in addition to the six authorized in
19 subdivision (1) of this subsection.

20 (4) In addition to all other satellite zones authorized in
21 this section, any home rule city with more than seventy-three
22 thousand but less than seventy-five thousand inhabitants, which
23 includes an existing state-designated enterprise zone within the
24 corporate limits of the city, may, upon approval of the local
25 governing authority of the city and director of the department of
26 economic development, designate a satellite zone within its
27 corporate limits. A prerequisite for the designation of a
28 satellite zone pursuant to this subdivision shall be the approval

1 by the director of the department of economic development of a
2 plan submitted by the local governing authority of such city
3 describing how the satellite zone corresponds to the city's
4 overall enterprise zone strategy.

5 (5) In addition to all other satellite zones authorized in
6 this section, any home rule city with more than one hundred
7 thirteen thousand two hundred but less than one hundred thirteen
8 thousand three hundred inhabitants, which includes an existing
9 state-designated enterprise zone within the corporate limits of
10 the city, may, upon approval of the local governing authority of
11 the city and director of the department of economic development,
12 designate a satellite zone within its corporate limits along the
13 southwest corner of any intersection of two United States
14 interstate highways. A prerequisite for the designation of a
15 satellite zone pursuant to this subdivision shall be the approval
16 by the director of the department of economic development of a
17 plan submitted by the local governing authority of such city
18 describing how the satellite zone corresponds to the city's
19 overall enterprise zone strategy.

20 (6) In addition to all other satellite zones authorized in
21 this section, any home rule city with more than one hundred
22 fifty-one thousand five hundred but less than one hundred
23 fifty-one thousand six hundred inhabitants which includes an
24 existing state-designated enterprise zone within the corporate
25 limits of the city may, upon approval of the governing authority
26 of the city and the director of the department of economic
27 development, designate one satellite zone within its corporate
28 limits. No satellite zone shall be designated pursuant to this

1 subdivision until the governing authority of the city submits a
2 plan describing how the satellite zone corresponds to the city's
3 overall enterprise zone strategy and the director approves the
4 plan.

5 (7) In addition to all other satellite zones authorized in
6 this section, any city of the fourth classification with more
7 than three thousand eight hundred but less than four thousand
8 inhabitants and located in more than one county and which city
9 lies adjacent to any home rule city with more than one hundred
10 thirteen thousand two hundred but less than one hundred thirteen
11 thousand three hundred inhabitants and which contains an
12 enterprise zone may, upon approval of the director and the
13 governing authorities of the city of the fourth classification
14 and the home rule city, designate one satellite zone within its
15 corporate limits. The satellite enterprise zone authorized by
16 this subsection shall be designated only if it meets the criteria
17 established by subsection 2 of this section. Retail businesses,
18 as identified by the 1997 North American Industry Classification
19 System (NAICS) sector numbers 44-45, located within the satellite
20 enterprise zone shall be eligible for all benefits provided under
21 the provisions of sections 135.200 to 135.258.

22 2. For satellite zones designated pursuant to the
23 provisions of subdivisions (1) and (3) of subsection 1 of this
24 section, the satellite zones, in conjunction with the existing
25 state-designated enterprise zone shall meet the following
26 criteria:

27 (1) The area is one of pervasive poverty, unemployment, and
28 general distress, or one in which a large number of jobs have

1 been lost, a large number of employers have closed, or in which a
2 large percentage of available production capacity is idle. For
3 the purpose of this subdivision, "large number of jobs" means one
4 percent or more of the area's population according to the most
5 recent decennial census, and "large number of employers" means
6 over five;

7 (2) At least fifty percent of the residents living in the
8 area have incomes below eighty percent of the median income of
9 all residents within the state of Missouri according to the last
10 decennial census or other appropriate source as approved by the
11 director;

12 (3) The resident population of the existing
13 state-designated enterprise zone and its satellite zones must be
14 at least four thousand but not more than seventy-two thousand at
15 the time of designation;

16 (4) The level of unemployment of persons, according to the
17 most recent data available from the division of employment
18 security or from the United States Bureau of Census and approved
19 by the director, within the area exceeds one and one-half times
20 the average rate of unemployment for the state of Missouri over
21 the previous twelve months, or the percentage of area residents
22 employed on a full-time basis is less than sixty percent of the
23 statewide percentage of residents employed on a full-time basis.

24 3. A qualified business located within a satellite zone
25 shall be subject to the same eligibility criteria and can be
26 eligible to receive the same benefits as a qualified facility in
27 sections 135.200 to [135.255] 135.258.

28 135.212. 1. In addition to any other enterprise zones

1 authorized in this chapter, the department of economic
2 development shall designate one enterprise zone in any county of
3 the third classification without a township form of government
4 and with more than thirty-two thousand five hundred but less than
5 thirty-two thousand six hundred inhabitants. Such enterprise
6 zone designations shall have the same boundaries as such county,
7 and shall only be made if the area to be included in the
8 enterprise zone meets all the requirements of section 135.205.

9 2. In addition to any other enterprise zones authorized in
10 this chapter, the department of economic development shall
11 designate one enterprise zone that shall have boundaries that are
12 the same as any city of the fourth classification with more than
13 one thousand eight hundred but less than one thousand nine
14 hundred inhabitants and located in three counties. Such
15 enterprise zone designation shall only be made if the area that
16 is to be included in the enterprise zone meets all the
17 requirements of section 135.205.

18 3. In addition to any other enterprise zones authorized in
19 this chapter, the department of economic development shall
20 designate one enterprise zone that shall have boundaries that are
21 the same as any city of the fourth classification with more than
22 one thousand but less than one thousand one hundred inhabitants
23 and located in any county of the third classification without a
24 township form of government and with more than forty-one thousand
25 one hundred but less than forty-one thousand two hundred
26 inhabitants. Such enterprise zone designation shall only be made
27 if the area that is to be included in the enterprise zone meets
28 all the requirements of section 135.205.

1 4. In addition to any other enterprise zones authorized
2 pursuant to this chapter, the department of economic development
3 shall designate one enterprise zone that shall have boundaries
4 that are the same as any county of the third classification
5 without a township form of government and with more than thirteen
6 thousand seventy-five but less than thirteen thousand one hundred
7 seventy-five inhabitants. Such enterprise zone designation shall
8 only be made if the area that is to be included in the enterprise
9 zone meets all the requirements of section 135.205.

10 5. In addition to any other enterprise zones authorized in
11 this chapter, the department of economic development shall
12 designate one enterprise zone in the portions of any city of the
13 fourth classification with more than three thousand eight hundred
14 but less than four thousand inhabitants and located in more than
15 one county and any home rule city with more than one hundred
16 thirteen thousand two hundred but less than one hundred thirteen
17 thousand three hundred inhabitants which include a political
18 subdivision that receives a portion of its funding from section
19 163.031, RSMo, and is located in part in any home rule city with
20 more than four hundred thousand inhabitants and located in more
21 than one county. Such enterprise zone shall only be made if the
22 area to be included in the enterprise zone meets all the
23 requirements of section 135.205.

24 6. In addition to any other enterprise zones authorized
25 pursuant to this chapter, the department of economic development
26 shall designate one enterprise zone that shall have boundaries
27 that are the same as any city of the fourth classification with
28 more than four thousand three hundred but less than four thousand

1 five hundred located in a county of the first classification with
2 more than ninety-three thousand eight hundred but less than
3 ninety-three thousand nine hundred inhabitants. Such enterprise
4 zone designation shall only be made if the area that is to be
5 included in the enterprise zone meets all the requirements of
6 section 135.205.

7 7. In addition to any other enterprise zones authorized
8 pursuant to this chapter, the department of economic development
9 shall designate one enterprise zone that shall have boundaries
10 that are the same as any city of the fourth classification with
11 more than five thousand four hundred but less than five thousand
12 five hundred inhabitants and located in more than one county.
13 Such enterprise zone designation shall only be made if the area
14 that is to be included in the enterprise zone meets all the
15 requirements of section 135.205.

16 8. In addition to any other enterprise zones authorized in
17 this chapter, the department of economic development shall
18 designate one enterprise zone that shall be located partially in
19 any city of the fourth classification with more than twelve
20 thousand one hundred but less than twelve thousand four hundred
21 inhabitants and partially in any city of the fourth
22 classification with more than nine thousand six hundred but less
23 than nine thousand seven hundred inhabitants and shall include
24 all area in between any city of the fourth classification with
25 more than twelve thousand one hundred but less than twelve
26 thousand four hundred inhabitants and any city of the fourth
27 classification with more than nine thousand six hundred but less
28 than nine thousand seven hundred inhabitants with specific

1 boundaries to be determined by the department of economic
2 development in conjunction with the governing authority of the
3 county. Such enterprise zone designation shall only be made if
4 the area that is to be included in the enterprise zone meets all
5 the requirements of section 135.205.

6 9. In addition to any other enterprise zones authorized in
7 this chapter, the department of economic development shall
8 designate one enterprise zone within any county of the third
9 classification without a township form of government and with
10 more than thirty-one thousand but less than thirty-one thousand
11 one hundred inhabitants. Such enterprise zone designation shall
12 only be made if the area that is to be included in the enterprise
13 zone meets all the requirements of section 135.205.

14 10. Notwithstanding the provisions of section 135.230, to
15 the contrary, any enterprise zone designated in any county of the
16 third classification with a township form of government and with
17 more than thirteen thousand seven hundred but less than thirteen
18 thousand eight hundred inhabitants or designated in any county of
19 the third classification without a township form of government
20 and with more than fifteen thousand seven hundred but less than
21 fifteen thousand eight hundred inhabitants shall not expire
22 before December 31, 2015.

23 11. In addition to the number of enterprise zones
24 authorized by the provisions of sections 135.200 to 135.270, the
25 department of economic development shall designate one such zone
26 in every county of the third classification without a township
27 form of government and with more than six thousand seven hundred
28 fifty but less than six thousand eight hundred fifty inhabitants.

1 Such designation shall only be made if the area in the county
2 which is to be included in the enterprise zone meets all the
3 requirements of section 135.205.

4 12. In addition to the number of enterprise zones
5 authorized by the provisions of this chapter the department of
6 economic development shall designate one such zone in every city
7 of the fourth classification with more than thirteen thousand six
8 hundred but less than thirteen thousand eight hundred inhabitants
9 which shall have boundaries abutting an international airport and
10 an interstate highway with specific boundaries to be determined
11 by the department of economic development in conjunction with the
12 governing authority of the city. Such designation shall only be
13 made if the area in the city which is to be included in the
14 enterprise zone meets all the requirements of section 135.205.

15 13. In addition to any other enterprise zones authorized in
16 this chapter, the department of economic development shall
17 designate one such zone in a city of the fourth classification
18 with more than thirty thousand three hundred but less than thirty
19 thousand seven hundred inhabitants. Such enterprise zone shall
20 only be made if the area to be included in the enterprise zone
21 meets all the requirements of section 135.205.

22 135.215. 1. Improvements made to "real property" as such
23 term is defined in section 137.010, RSMo, which are made in an
24 enterprise zone subsequent to the date such zone or expansion
25 thereto was designated, may upon approval of an authorizing
26 resolution by the governing authority having jurisdiction of the
27 area in which the improvements are made, be exempt, in whole or
28 in part, from assessment and payment of ad valorem taxes of one

1 or more affected political subdivisions, provided that, except as
2 to the exemption allowed under subsection 3 of this section, at
3 least fifty new jobs that provide an average of at least
4 thirty-five hours of employment per week per job are created and
5 maintained at the new or expanded facility. Such authorizing
6 resolution shall specify the percent of the exemption to be
7 granted, the duration of the exemption to be granted, and the
8 political subdivisions to which such exemption is to apply and
9 any other terms, conditions or stipulations otherwise required.
10 A copy of the resolution shall be provided the director within
11 thirty calendar days following adoption of the resolution by the
12 governing authority.

13 2. No exemption shall be granted until the governing
14 authority holds a public hearing for the purpose of obtaining the
15 opinions and suggestions of residents of political subdivisions
16 to be affected by the exemption from property taxes. The
17 governing authority shall send, by certified mail, a notice of
18 such hearing to each political subdivision in the area to be
19 affected and shall publish notice of such hearing in a newspaper
20 of general circulation in the area to be affected by the
21 exemption at least twenty days prior to the hearing but not more
22 than thirty days prior to the hearing. Such notice shall state
23 the time, location, date and purpose of the hearing.

24 3. Notwithstanding subsection 1 of this section, at least
25 one-half of the ad valorem taxes otherwise imposed on subsequent
26 improvements to real property located in an enterprise zone shall
27 become and remain exempt from assessment and payment of ad
28 valorem taxes of any political subdivision of this state or

1 municipality thereof for a period of not less than ten years
2 following the date such improvements were assessed, provided the
3 improved properties are used for assembling, fabricating,
4 processing, manufacturing, mining, warehousing or distributing
5 properties.

6 4. No exemption shall be granted for a period more than
7 twenty-five years following the date on which the original
8 enterprise zone was designated by the department except for any
9 enterprise zone within any home rule city with more than one
10 hundred fifty-one thousand five hundred but less than one hundred
11 fifty-one thousand six hundred inhabitants provided in any
12 instance the exemption shall not be granted for a period longer
13 than twenty-five years from the date on which the exemption was
14 granted.

15 5. The provisions of subsection 1 of this section shall not
16 apply to improvements made to real property which have been
17 started prior to August 28, 1991.

18 6. The mandatory abatement referred to in this section
19 shall not relieve the assessor or other responsible official from
20 ascertaining the amount of the equalized assessed value of all
21 taxable property annually as required by section 99.855, RSMo,
22 and shall not have the effect of reducing the payments in lieu of
23 taxes referred to in subdivision (2) of section 99.845, RSMo,
24 unless such reduction is set forth in the plan approved by the
25 governing body of the municipality pursuant to subdivision (1) of
26 section 99.820, RSMo.

27 7. Effective August 28, 2004, any abatement or exemption
28 provided for in this section on an individual parcel of real

1 property shall cease after a period of thirty days of business
2 closure, work stoppage, major reduction in force, or a
3 significant change in the type of business conducted at that
4 location. For the purposes of this subsection, "work stoppage"
5 shall not include strike or lockout or time necessary to retool a
6 plant, and "major reduction in force" is defined as a seventy-
7 five percent or greater reduction. Any owner or new owner may
8 reapply, but cannot receive the abatement or exemption for any
9 period of time beyond the original life of the enterprise zone.

10 135.262. In addition to the number of enterprise zones
11 authorized under the provisions of sections 135.206 to 135.260,
12 the department of economic development shall designate any area
13 that meets all the requirements of section 135.205 as an
14 enterprise zone.

15 135.286. 1. Notwithstanding any provision of law to the
16 contrary, no revenue-producing enterprise shall receive the state
17 tax exemption, state tax credits, or state tax refund as provided
18 in sections 135.200 to 135.283 for facilities commencing
19 operations on or after January 1, 2005. This provision is not
20 intended to affect in any way the local real property tax
21 abatement authorized by section 135.215.

22 2. Notwithstanding subsection 4 of section 135.215 to the
23 contrary, if an exemption pursuant to section 135.215 is granted
24 on property prior to the expiration of the twenty-five year
25 anniversary of the designation of the enterprise zone, the
26 property may continue to receive that exemption for up to twenty-
27 five years following the date the exemption on that property was
28 granted, provided that the total number of years of exemption on

1 that property shall not exceed twenty-five.

2 135.530. For the purposes of sections 100.010, 100.710 and
3 100.850, RSMo, sections 135.110, 135.200, 135.258, 135.313,
4 135.403, 135.405, 135.503, 135.530 and 135.545, section 215.030,
5 RSMo, sections 348.300 and 348.302, RSMo, and sections 620.1400
6 to 620.1460, RSMo, "distressed community" means either a Missouri
7 municipality within a metropolitan statistical area which has a
8 median household income of under seventy percent of the median
9 household income for the metropolitan statistical area, according
10 to the last decennial census, or a United States census block
11 group or contiguous group of block groups within a metropolitan
12 statistical area which has a population of at least two thousand
13 five hundred, and each block group having a median household
14 income of under seventy percent of the median household income
15 for the metropolitan area in Missouri, according to the last
16 decennial census. In addition the definition shall include
17 municipalities not in a metropolitan statistical area, with a
18 median household income of under seventy percent of the median
19 household income for the nonmetropolitan areas in Missouri
20 according to the last decennial census or a census block group or
21 contiguous group of block groups which has a population of at
22 least two thousand five hundred each block group having a median
23 household income of under seventy percent of the median household
24 income for the nonmetropolitan areas of Missouri, according to
25 the last decennial census. In metropolitan statistical areas,
26 the definition shall include areas that were designated as either
27 a federal empowerment zone; or a federal enhanced enterprise
28 community; or a state enterprise zone that was originally

1 designated before January 1, 1986, but shall not include
2 expansions of such state enterprise zones done after March 16,
3 1988.

4 135.546. For all tax years beginning on or after January 1,
5 2005, no tax credits shall be approved, awarded, or issued to any
6 person or entity claiming any tax credit under section 135.545;
7 if an organization has been allocated credits for contribution-
8 based credits prior to January 1, 2005, the organization may
9 issue such credits prior to January 1, 2007, for qualified
10 contributions.

11 135.900. As used in sections 135.900 to 135.910, the
12 following terms mean:

13 (1) "Department", the department of economic development;

14 (2) "Director", the director of the department of economic
15 development;

16 (3) "Earned income", all income not derived from retirement
17 accounts, pensions, or transfer payments;

18 (4) "New business facility", the same meaning as such term
19 is defined in section 135.100; except that the term "lease" as
20 used therein shall not include the leasing of property defined in
21 paragraph (d) of subdivision (6) of this section;

22 (5) "Population", all residents living in an area who are
23 not enrolled in any course at a college or university in the
24 area;

25 (6) "Revenue-producing enterprise":

26 (a) Manufacturing activities classified as SICs 20 through
27 39;

28 (b) Agricultural activities classified as SIC 025;

1 (c) Rail transportation terminal activities classified as
2 SIC 4013;

3 (d) Renting or leasing of residential property to low- and
4 moderate-income persons as defined in 42 U.S.C.A. 5302(a)(20);

5 (e) Motor freight transportation terminal activities
6 classified as SIC 4231;

7 (f) Public warehousing and storage activities classified as
8 SICs 422 and 423 except SIC 4221, miniwarehouse warehousing and
9 warehousing self-storage;

10 (g) Water transportation terminal activities classified as
11 SIC 4491;

12 (h) Airports, flying fields, and airport terminal services
13 classified as SIC 4581;

14 (i) Wholesale trade activities classified as SICs 50 and
15 51;

16 (j) Insurance carriers activities classified as SICs 631,
17 632, and 633;

18 (k) Research and development activities classified as SIC
19 873, except 8733;

20 (l) Farm implement dealer activities classified as SIC
21 5999;

22 (m) Employment agency activities classified as SIC 7361;

23 (n) Computer programming, data processing, and other
24 computer-related activities classified as SIC 737;

25 (o) Health service activities classified as SICs 801, 802,
26 803, 804, 806, 807, 8092, and 8093;

27 (p) Interexchange telecommunications service as defined in
28 section 386.020, RSMo, or training activities conducted by an

1 interexchange telecommunications company as defined in section
2 386.020, RSMo;

3 (q) Recycling activities classified as SIC 5093;

4 (r) Banking activities classified as SICs 602 and 603;

5 (s) Office activities as defined in section 135.100,
6 notwithstanding SIC classification;

7 (t) Mining activities classified as SICs 10 through 14;

8 (u) The administrative management of any of the foregoing
9 activities; or

10 (v) Any combination of any of the foregoing activities;

11 (8) "SIC", the standard industrial classification as such
12 classifications are defined in the 1987 edition of the standard
13 industrial classification manual as prepared by the executive
14 office of the president, office of management and budget;

15 (9) "Transfer payments", payments made under Medicaid,
16 Medicare, Social Security, child support or custody agreements,
17 and separation agreements.

18 135.903. 1. To qualify as a rural empowerment zone, an
19 area shall meet all the following criteria:

20 (1) The area is one of pervasive poverty, unemployment, and
21 general distress;

22 (2) At least sixty-five percent of the population has
23 earned income below eighty percent of the median income of all
24 residents within the state according to the last decennial census
25 or other appropriate source as approved by the director;

26 (3) The population of the area is at least four hundred but
27 not more than three thousand five hundred at the time of
28 designation as a rural empowerment zone;

1 (4) The level of unemployment of persons, according to the
2 most recent data available from the division of employment
3 security or from the United States Bureau of Census and approved
4 by the director, within the area exceeds one and one-half times
5 the average rate of unemployment for the state of Missouri over
6 the previous twelve months, or the percentage of area residents
7 employed on a full-time basis is less than fifty percent of the
8 statewide percentage of residents employed on a full-time basis;

9 (5) The area is situated more than ten miles from any
10 existing rural empowerment zone;

11 (6) The area is situated in a county of the third
12 classification without a township form of government and with
13 more than eight thousand nine hundred twenty-five but less than
14 nine thousand twenty-five inhabitants; and

15 (7) The area is not situated in an existing enterprise
16 zone.

17 2. The governing body of any county in which an area may be
18 designated a rural empowerment zone shall submit to the
19 department an application showing that the area complies with the
20 requirements of subsection 1 of this section. The department
21 shall declare the area a rural empowerment zone if upon
22 investigation the department finds that the area meets the
23 requirements of subsection 1 of this section. If the area is
24 found not to meet the requirements, the governing body shall have
25 the opportunity to submit another application for designation as
26 a rural empowerment zone and the department shall designate the
27 area a rural empowerment zone if upon investigation the
28 department finds that the area meets the requirements of

1 subsection 1 of this section.

2 3. There shall be no more than two rural empowerment zones
3 as created under sections 135.900 to 135.910 in existence at any
4 time.

5 135.910. All of the Missouri taxable income attributed to a
6 new business facility in a rural empowerment zone which is earned
7 by a taxpayer establishing and operating a new business facility
8 located within a rural empowerment zone shall be exempt from
9 taxation under chapter 143, RSMo, if such new business facility
10 is responsible for the creation of ten new full-time jobs in the
11 zone within one year from the date on which the tax abatement
12 begins. All of the Missouri taxable income attributed to a
13 revenue-producing enterprise in a rural empowerment zone which is
14 earned by a taxpayer operating a revenue-producing enterprise
15 located within a rural empowerment zone and employing nineteen or
16 fewer full-time employees shall be exempt from taxation under
17 chapter 143, RSMo, if such revenue-producing enterprise is
18 responsible for the creation of five new full-time jobs in the
19 zone within one year from the date on which the tax abatement
20 begins. All of the Missouri taxable income attributed to a
21 revenue-producing enterprise in a rural empowerment zone which is
22 earned by a taxpayer operating a revenue-producing enterprise
23 located within a rural empowerment zone and employing twenty or
24 more full-time employees shall be exempt from taxation under
25 chapter 143, RSMo, if such revenue-producing enterprise is
26 responsible for the creation of a number of new full-time jobs in
27 the zone equal to twenty-five percent of the number of full-time
28 employees employed by the revenue-producing enterprise on the

1 date on which tax abatement begins within one year from the date
2 on which the tax abatement begins.

3 135.911. The provisions of sections 135.900 to 135.910
4 shall expire on August 28, 2014.

5 135.1050. The following terms, whenever used in sections
6 135.1050 to 135.1075 mean:

7 (1) "Blighted area", an area which, by reason of the
8 predominance of defective or inadequate street layout, unsanitary
9 or unsafe conditions, deterioration of site improvements,
10 improper subdivision or obsolete platting, or the existence of
11 conditions which endanger life or property by fire and other
12 causes, or any combination of such factors, retards the provision
13 of housing accommodations or constitutes an economic or social
14 liability or a menace to the public health, safety, morals, or
15 welfare in its present condition and use;

16 (2) "Board", an enhanced enterprise zone board established
17 pursuant to section 135.1057;

18 (3) "Commencement of commercial operations", shall be
19 deemed to occur during the first taxable year for which the new
20 business facility is first put into use by the taxpayer in the
21 enhanced business enterprise in which the taxpayer intends to use
22 the new business facility;

23 (4) "Department", the department of economic development;

24 (5) "Director", the director of the department of economic
25 development;

26 (6) "Employee", a person employed by the enhanced business
27 enterprise on:

28 (a) A regular, full-time basis;

1 (b) A part-time basis, provided such person is customarily
2 performing such duties an average of at least twenty hours per
3 week; or

4 (c) A seasonal basis, provided such person performs such
5 duties for at least eighty percent of the season customary for
6 the position in which such person is employed;

7 (7) "Enhanced business enterprise", an industry or one of a
8 cluster of industries that is either:

9 (a) Identified by the department as critical to the state's
10 economic security and growth; or

11 (b) Will have an impact on industry cluster development, as
12 identified by the governing authority in its application for
13 designation of an enhanced enterprise zone and approved by the
14 department; but excluding gambling establishments (NAICS industry
15 group 7132), retail trade (NAICS sectors 44 and 45) and food and
16 drinking places (NAICS subsector 722). Service industries may be
17 eligible only if a majority of its annual revenues will be
18 derived from services provided out of the state.

19 (8) "Existing business facility", any facility in this
20 state which was employed by the taxpayer claiming the credit in
21 the operation of an enhanced business enterprise immediately
22 prior to an expansion, acquisition, addition, or replacement;

23 (9) "Facility", any building used as an enhanced business
24 enterprise located within an enhanced enterprise zone, including
25 the land on which the facility is located and all machinery,
26 equipment, and other real and depreciable tangible personal
27 property acquired for use at and located at or within such
28 facility and used in connection with the operation of such

1 facility;

2 (10) "Governing authority", the body holding primary
3 legislative authority over a county or incorporated municipality;

4 (11) "NAICS", the 1997 edition of the North American
5 Industry Classification System as prepared by the Executive
6 Office of the President, Office of Management and Budget. Any
7 NAICS sector, subsector, industry group or industry identified in
8 this section shall include its corresponding classification in
9 subsequent federal industry classification systems;

10 (12) "New business facility", a facility that satisfies the
11 following requirements:

12 (a) Such facility is employed by the taxpayer in the
13 operation of an enhanced business enterprise. Such facility shall
14 not be considered a new business facility in the hands of the
15 taxpayer if the taxpayer's only activity with respect to such
16 facility is to lease it to another person or persons. If the
17 taxpayer employs only a portion of such facility in the operation
18 of an enhanced business enterprise, and leases another portion of
19 such facility to another person or persons or does not otherwise
20 use such other portions in the operation of an enhanced business
21 enterprise, the portion employed by the taxpayer in the operation
22 of an enhanced business enterprise shall be considered a new
23 business facility, if the requirements of paragraphs (b), (c),
24 and (d) of this subdivision are satisfied;

25 (b) Such facility is acquired by, or leased to, the
26 taxpayer after December 31, 2004. A facility shall be deemed to
27 have been acquired by, or leased to, the taxpayer after December
28 31, 2004, if the transfer of title to the taxpayer, the transfer

1 of possession pursuant to a binding contract to transfer title to
2 the taxpayer, or the commencement of the term of the lease to the
3 taxpayer occurs after December 31, 2004;

4 (c) If such facility was acquired by the taxpayer from
5 another taxpayer and such facility was employed immediately prior
6 to the acquisition by another taxpayer in the operation of an
7 enhanced business enterprise, the operation of the same or a
8 substantially similar enhanced business enterprise is not
9 continued by the taxpayer at such facility; and

10 (d) Such facility is not a replacement business facility,
11 as defined in subdivision (16) of this section;

12 (13) "New business facility employee", an employee of the
13 taxpayer in the operation of a new business facility during the
14 taxable year for which the credit allowed by section 135.1070 is
15 claimed, except that truck drivers and rail and barge vehicle
16 operators and other operators of rolling stock for hire shall not
17 constitute new business facility employees.

18 (14) "New business facility investment", the value of real
19 and depreciable tangible personal property, acquired by the
20 taxpayer as part of the new business facility, which is used by
21 the taxpayer in the operation of the new business facility,
22 during the taxable year for which the credit allowed by 135.1070
23 is claimed, except that trucks, truck-trailers, truck
24 semitrailers, rail vehicles, barge vehicles, aircraft and other
25 rolling stock for hire, track, switches, barges, bridges,
26 tunnels, and rail yards and spurs shall not constitute new
27 business facility investments. The total value of such property
28 during such taxable year shall be:

1 (a) Its original cost if owned by the taxpayer; or
2 (b) Eight times the net annual rental rate, if leased by
3 the taxpayer. The net annual rental rate shall be the annual
4 rental rate paid by the taxpayer less any annual rental rate
5 received by the taxpayer from subrentals. The new business
6 facility investment shall be determined by dividing by twelve the
7 sum of the total value of such property on the last business day
8 of each calendar month of the taxable year. If the new business
9 facility is in operation for less than an entire taxable year,
10 the new business facility investment shall be determined by
11 dividing the sum of the total value of such property on the last
12 business day of each full calendar month during the portion of
13 such taxable year during which the new business facility was in
14 operation by the number of full calendar months during such
15 period;

16 (15) "Related taxpayer":

17 (a) A corporation, partnership, trust, or association
18 controlled by the taxpayer;

19 (b) An individual, corporation, partnership, trust, or
20 association in control of the taxpayer; or

21 (c) A corporation, partnership, trust or association
22 controlled by an individual, corporation, partnership, trust or
23 association in control of the taxpayer. "Control of a
24 corporation" shall mean ownership, directly or indirectly, of
25 stock possessing at least fifty percent of the total combined
26 voting power of all classes of stock entitled to vote, "control
27 of a partnership or association" shall mean ownership of at least
28 fifty percent of the capital or profits interest in such

1 partnership or association, and "control of a trust" shall mean
2 ownership, directly or indirectly, of at least fifty percent of
3 the beneficial interest in the principal or income of such trust;
4 ownership shall be determined as provided in Section 318 of the
5 Internal Revenue Code of 1986, as amended;

6 (16) "Replacement business facility", a facility otherwise
7 described in subdivision (12) of this section, hereafter referred
8 to in this subdivision as "new facility", which replaces another
9 facility, hereafter referred to in this subdivision as "old
10 facility", located within the state, which the taxpayer or a
11 related taxpayer previously operated but discontinued operating
12 on or before the close of the first taxable year for which the
13 credit allowed by this section is claimed. A new facility shall
14 be deemed to replace an old facility if the following conditions
15 are met:

16 (a) The old facility was operated by the taxpayer or a
17 related taxpayer during the taxpayer's or related taxpayer's
18 taxable period immediately preceding the taxable year in which
19 commencement of commercial operations occurs at the new facility;
20 and

21 (b) The old facility was employed by the taxpayer or a
22 related taxpayer in the operation of an enhanced business
23 enterprise and the taxpayer continues the operation of the same
24 or substantially similar enhanced business enterprise at the new
25 facility.

26 Notwithstanding the preceding provisions of this subdivision, a
27 facility shall not be considered a replacement business facility

1 if the taxpayer's new business facility investment, as computed
2 in subdivision (14) of this section, in the new facility during
3 the tax period for which the credits allowed in 135.1070 are
4 claimed exceed one million dollars and if the total number of
5 employees at the new facility exceeds the total number of
6 employees at the old facility by at least two;

7 (17) "Same or substantially similar enhanced business
8 enterprise", an enhanced business enterprise in which the nature
9 of the products produced or sold, or activities conducted, are
10 similar in character and use or are produced, sold, performed, or
11 conducted in the same or similar manner as in another enhanced
12 business enterprise.

13 135.1055. 1. For purposes of sections 135.1050 to
14 135.1075, an area shall meet the following criteria in order to
15 qualify as an enhanced enterprise zone:

16 (1) The area shall be a blighted area, have pervasive
17 poverty, unemployment and general distress; and

18 (2) At least sixty percent of the residents living in the
19 area have incomes below ninety percent of the median income of
20 all residents:

21 (a) Within the state of Missouri, according to the last
22 decennial census or other appropriate source as approved by the
23 director; or

24 (b) Within the county or city not within a county in which
25 the area is located, according to the last decennial census or
26 other appropriate source as approved by the director; and

27 (3) The resident population of the area shall be at least
28 five hundred but not more than one hundred thousand at the time

1 of designation as an enhanced enterprise zone if the area lies
2 within a metropolitan statistical area, as established by the
3 United States Census Bureau, or if the area does not lie within a
4 metropolitan statistical area, the resident population of the
5 area at the time of designation shall be at least five hundred
6 but not more than forty thousand inhabitants. If the population
7 of the jurisdiction of the governing authority does not meet the
8 minimum population requirements set forth in this subdivision,
9 the population of the area must be at least fifty percent of the
10 population of the jurisdiction. However, no enhanced enterprise
11 zone shall be created which consists of the total area within the
12 political boundaries of a county; and

13 (4) The level of unemployment of persons, according to the
14 most recent data available from the United States Bureau of
15 Census and approved by the director, within the area is equal to
16 or exceeds the average rate of unemployment for:

17 (a) The state of Missouri over the previous twelve months;
18 or

19 (b) The county or city not within a county over the
20 previous twelve months.

21 2. Notwithstanding the requirements of subsection 1 of this
22 section to the contrary, an enhanced enterprise zone may be
23 established in an area located within a county for which public
24 and individual assistance has been requested by the governor
25 pursuant to Section 401 of the Robert T. Stafford Disaster Relief
26 and Emergency Assistance Act, 42 U.S.C. 5121 et seq., for an
27 emergency proclaimed by the governor pursuant to section 44.100,
28 RSMo, due to a natural disaster of major proportions, if the area

1 to be designated is blighted and sustained severe damage as a
2 result of such natural disaster, as determined by the state
3 emergency management agency. An application for designation as
4 an enhanced enterprise zone pursuant to this subsection shall be
5 made before the expiration of one year from the date the governor
6 requested federal relief for the area sought to be designated.

7 3. Notwithstanding the requirements of subsection 1 of this
8 section to the contrary, an enhanced enterprise zone may be
9 designated in a "county of declining population" if it meets the
10 requirements of subdivisions (1), (3) and either (2) or (4) of
11 subsection 1 of this section. For the purposes of this
12 subsection, a "county of declining population" is one that has
13 lost one percent or more of its population as demonstrated by
14 comparing the most recent decennial census population to the next
15 most recent decennial census population for the county.

16 4. In addition to meeting the requirements of subsection 1,
17 2, or 3 of this section, an area, to qualify as an enhanced
18 enterprise zone, shall be demonstrated by the governing authority
19 to have either:

20 (1) The potential to create sustainable jobs in a targeted
21 industry; or

22 (2) A demonstrated impact on local industry cluster
23 development.

24 135.1057. 1. A governing authority planning to seek
25 designation of an enhanced enterprise zone shall establish an
26 enhanced enterprise zone board. The number of members on the
27 board shall be seven. One member of the board shall be appointed
28 by the school district or districts located within the area

1 proposed for designation as an enhanced enterprise zone. One
2 member of the board shall be appointed by other affected taxing
3 districts. The remaining five members shall be chosen by the
4 chief elected official of the county or municipality.

5 2. The school district member and the affected taxing
6 district member shall each have initial terms of five years. Of
7 the five members appointed by the chief elected official, two
8 shall have initial terms of four years, two shall have initial
9 terms of three years, and one shall have an initial term of two
10 years. Thereafter, members shall serve terms of five years.
11 Each commissioner shall hold office until a successor has been
12 appointed. All vacancies shall be filled in the same manner as
13 the original appointment. For inefficiency or neglect of duty or
14 misconduct in office, a member of the board may be removed by the
15 applicable appointing authority.

16 3. A majority of the members shall constitute a quorum of
17 such board for the purpose of conducting business and exercising
18 the powers of the board and for all other purposes. Action may
19 be taken by the board upon a vote of a majority of the members
20 present.

21 4. The members of the board annually shall elect a chair
22 from among the members.

23 5. The role of the board shall be to conduct the activities
24 necessary to advise the governing authority on the designation of
25 an enhanced enterprise zone and any other advisory duties as
26 determined by the governing authority. The role of the board
27 after the designation of an enhanced enterprise zone shall be
28 review and assessment of zone activities as it relates to the

1 annual reports as set forth in section 135.1060.

2 135.1060. 1. Any governing authority that desires to have
3 any portion of a city or unincorporated area of a county under
4 its control designated as an enhanced enterprise zone shall hold
5 a public hearing for the purpose of obtaining the opinion and
6 suggestions of those persons who will be affected by such
7 designation. The governing authority shall notify the director
8 of such hearing at least thirty days prior thereto and shall
9 publish notice of such hearing in a newspaper of general
10 circulation in the area to be affected by such designation at
11 least twenty days prior to the date of the hearing but not more
12 than thirty days prior to such hearing. Such notice shall state
13 the time, location, date, and purpose of the hearing. The
14 director, or the director's designee, shall attend such hearing.

15 2. After a public hearing is held as required in subsection
16 1 of this section, the governing authority may file a petition
17 with the department requesting the designation of a specific area
18 as an enhanced enterprise zone. Such petition shall include, in
19 addition to a description of the physical, social, and economic
20 characteristics of the area:

21 (1) A plan to provide adequate police protection within the
22 area;

23 (2) A specific and practical process for individual
24 businesses to obtain waivers from burdensome local regulations,
25 ordinances, and orders which serve to discourage economic
26 development within the area to be designated an enhanced
27 enterprise zone, except that such waivers shall not substantially
28 endanger the health or safety of the employees of any such

1 business or the residents of the area;

2 (3) A description of what other specific actions will be
3 taken to support and encourage private investment within the
4 area;

5 (4) A plan to ensure that resources are available to assist
6 area residents to participate in increased development through
7 self-help efforts and in ameliorating any negative effects of
8 designation of the area as an enhanced enterprise zone;

9 (5) A statement describing the projected positive and
10 negative effects of designation of the area as an enhanced
11 enterprise zone;

12 (6) A specific plan to provide assistance to any person or
13 business dislocated as a result of activities within the enhanced
14 enterprise zone. Such plan shall determine the need of dislocated
15 persons for relocation assistance; provide, prior to
16 displacement, information about the type, location, and price of
17 comparable housing or commercial property; provide information
18 concerning state and federal programs for relocation assistance
19 and provide other advisory services to displaced persons. Public
20 agencies may choose to provide assistance under the Uniform
21 Relocation and Real Property Acquisition Act, 42 U.S.C. section
22 4601, et seq., to meet the requirements of this subdivision; and

23 (7) A description or plan that demonstrates the
24 requirements of subsection 4 of section 135.1055.

25 3. An enhanced enterprise zone designation shall be
26 effective upon such approval by the department and shall expire
27 in twenty-five years.

28 4. Each designated enhanced enterprise zone board shall

1 report to the director on an annual basis regarding the status of
2 the zone and business activity within the zone.

3 135.1065. 1. Improvements made to "real property" as such
4 term is defined in section 137.010, RSMo, which are made in an
5 enhanced enterprise zone subsequent to the date such zone or
6 expansion thereto was designated, may, upon approval of an
7 authorizing resolution by the governing authority having
8 jurisdiction of the area in which the improvements are made, be
9 exempt, in whole or in part, from assessment and payment of ad
10 valorem taxes of one or more affected political subdivisions.

11 2. Such authorizing resolution shall specify the percent of
12 the exemption to be granted, the duration of the exemption to be
13 granted, and the political subdivisions to which such exemption
14 is to apply and any other terms, conditions, or stipulations
15 otherwise required. A copy of the resolution shall be provided
16 to the director within thirty calendar days following adoption of
17 the resolution by the governing authority.

18 3. No exemption shall be granted until the governing
19 authority holds a public hearing for the purpose of obtaining the
20 opinions and suggestions of residents of political subdivisions
21 to be affected by the exemption from property taxes. The
22 governing authority shall send, by certified mail, a notice of
23 such hearing to each political subdivision in the area to be
24 affected and shall publish notice of such hearing in a newspaper
25 of general circulation in the area to be affected by the
26 exemption at least twenty days prior to the hearing but not more
27 than thirty days prior to the hearing. Such notice shall state
28 the time, location, date, and purpose of the hearing.

1 4. Notwithstanding subsection 1 of this section, at least
2 one-half of the ad valorem taxes otherwise imposed on subsequent
3 improvements to real property located in an enhanced enterprise
4 zone shall become and remain exempt from assessment and payment
5 of ad valorem taxes of any political subdivision of this state or
6 municipality thereof for a period of not less than ten years
7 following the date such improvements were assessed, provided the
8 improved properties are used for enhanced business enterprises.

9 5. No exemption shall be granted for a period more than
10 twenty-five years following the date on which the original
11 enhanced enterprise zone was designated by the department.

12 6. The provisions of subsection 1 of this section shall not
13 apply to improvements made to real property begun prior to August
14 28, 2004.

15 7. The abatement referred to in this section shall not
16 relieve the assessor or other responsible official from
17 ascertaining the amount of the equalized assessed value of all
18 taxable property annually as required by sections 99.855, 99.957,
19 or 99.1042, RSMo, and shall not have the effect of reducing the
20 payments in lieu of taxes referred to in subdivision (2) of
21 subsection 1 of section 99.845, RSMo, subdivision (2) of
22 subsection 3 of section 99.957, RSMo, or subdivision (2) of
23 subsection 3 of section 99.1042, RSMo, unless such reduction is
24 set forth in the plan approved by the governing body of the
25 municipality pursuant to subdivision (1) of subsection 1 of
26 section 99.820, section 99.942, or section 99.1027, RSMo.

27 135.1070. 1. A taxpayer who establishes a new business
28 facility may, upon approval by the department, be allowed a

1 credit, each tax year for up to ten tax years, in an amount
2 determined as set forth in this section, against the tax imposed
3 by chapter 143, RSMo, excluding withholding tax imposed by
4 sections 143.191 to 143.265, RSMo. No taxpayer shall receive
5 multiple ten-year periods for subsequent expansions at the same
6 facility.

7 2. Notwithstanding any provision of law to the contrary,
8 any taxpayer who establishes a new business facility in an
9 enhanced enterprise zone and is awarded state tax credits under
10 this section may not also receive tax credits under sections
11 135.100 to 135.150, sections 135.200 to 135.268, or section
12 135.535.

13 3. No credit shall be issued pursuant to this section
14 unless:

15 (1) The number of new business facility employees engaged
16 or maintained in employment at the new business facility for the
17 taxable year for which the credit is claimed equals or exceeds
18 two; and

19 (2) The new business facility investment for the taxable
20 year for which the credit is claimed equals or exceeds one
21 hundred thousand dollars.

22 4. The annual amount of credits allowed for an approved
23 enhanced business enterprise shall be the lesser of:

24 (1) The annual amount authorized by the department for the
25 enhanced business enterprise, which shall be limited to the
26 projected state economic benefit, as determined by the
27 department; or

28 (2) The sum calculated based upon the following:

1 (a) A credit of four hundred dollars for each new business
2 facility employee employed within an enhanced enterprise zone;

3 (b) An additional credit of four hundred dollars for each
4 new business facility employee who is a resident of an enhanced
5 enterprise zone;

6 (c) An additional credit of four hundred dollars for each
7 new business facility employee who is paid by the enhanced
8 business enterprise a wage that exceeds the average wage paid
9 within the county in which the facility is located, as determined
10 by the department; and

11 (d) A credit equal to two percent of new business facility
12 investment within an enhanced enterprise zone.

13 5. Prior to January 1, 2007, in no event shall the
14 department authorize more than four million dollars annually to
15 be issued for all enhanced business enterprises. After December
16 31, 2006, in no event shall the department authorize more than
17 seven million dollars annually to be issued for all enhanced
18 business enterprises.

19 6. If a facility, which does not constitute a new business
20 facility, is expanded by the taxpayer, the expansion shall be
21 considered eligible for the credit allowed by this section if:

22 (1) The taxpayer's new business facility investment in the
23 expansion during the tax period in which the credits allowed in
24 this section are claimed exceeds one hundred thousand dollars and
25 if the number of new business facility employees engaged or
26 maintained in employment at the expansion facility for the
27 taxable year for which credit is claimed equals or exceeds two,
28 and the total number of employees at the facility after the

1 expansion is at least two greater than the total number of
2 employees before the expansion; and

3 (2) The taxpayer's investment in the expansion and in the
4 original facility prior to expansion shall be determined in the
5 manner provided in subdivision (12) of section 135.1050.

6 7. The number of new business facility employees during any
7 taxable year shall be determined by dividing by twelve the sum of
8 the number of individuals employed on the last business day of
9 each month of such taxable year. If the new business facility is
10 in operation for less than the entire taxable year, the number of
11 new business facility employees shall be determined by dividing
12 the sum of the number of individuals employed on the last
13 business day of each full calendar month during the portion of
14 such taxable year during which the new business facility was in
15 operation by the number of full calendar months during such
16 period. For the purpose of computing the credit allowed by this
17 section in the case of a facility which qualifies as a new
18 business facility under subsection 6 of this section, and in the
19 case of a new business facility which satisfies the requirements
20 of paragraph (c) of subdivision (12) of section 135.1050, or
21 subdivision (16) of section 135.1050, the number of new business
22 facility employees at such facility shall be reduced by the
23 average number of individuals employed, computed as provided in
24 this subsection, at the facility during the taxable year
25 immediately preceding the taxable year in which such expansion,
26 acquisition, or replacement occurred and shall further be reduced
27 by the number of individuals employed by the taxpayer or related
28 taxpayer that was subsequently transferred to the new business

1 facility from another Missouri facility and for which credits
2 authorized in this section are not being earned, whether such
3 credits are earned because of an expansion, acquisition,
4 relocation, or the establishment of a new facility.

5 8. In the case where a new business facility employee is a
6 resident of an enhanced enterprise zone for less than a twelve-
7 month period is employed for less than a twelve-month period, the
8 credits allowed by paragraph (b) of subdivision (2) of subsection
9 4 of this section shall be determined by multiplying four hundred
10 dollars by a fraction, the numerator of which is the number of
11 calendar days during the taxpayer's tax year for which such
12 credits are claimed, in which the employee was a resident of an
13 enhanced enterprise zone, and the denominator of which is three
14 hundred and sixty-five.

15 9. For the purpose of computing the credit allowed by this
16 section in the case of a facility which qualifies as a new
17 business facility pursuant to subsection 6 of this section, and
18 in the case of a new business facility which satisfies the
19 requirements of paragraph (c) of subdivision (12) of section
20 135.1050 or subdivision (16) of section 135.1050, the amount of
21 the taxpayer's new business facility investment in such facility
22 shall be reduced by the average amount, computed as provided in
23 subdivision (12) of section 135.1050 for new business facility
24 investment, of the investment of the taxpayer, or related
25 taxpayer immediately preceding such expansion or replacement or
26 at the time of acquisition. Furthermore, the amount of the
27 taxpayer's new business facility investment shall also be reduced
28 by the amount of investment employed by the taxpayer or related

1 taxpayer which was subsequently transferred to the new business
2 facility from another Missouri facility and for which credits
3 authorized in this section are not being earned, whether such
4 credits are earned because of an expansion, acquisition,
5 relocation, or the establishment of a new facility.

6 10. For a taxpayer with flow-through tax treatment to its
7 members, partners, or shareholders, the credit shall be allowed
8 to members, partners, or shareholders in proportion to their
9 share of ownership on the last day of the taxpayer's tax period.

10 11. Credits may not be carried forward but shall be claimed
11 for the taxable year during which commencement of commercial
12 operations occurs at such new business facility, and for each of
13 the nine succeeding taxable years for which the credit is issued.

14 12. Certificates of tax credit authorized by this section
15 may be transferred, sold, or assigned by filing a notarized
16 endorsement thereof with the department that names the
17 transferee, the amount of tax credit transferred, and the value
18 received for the credit, as well as any other information
19 reasonably requested by the department. The sale price cannot be
20 less than seventy-five percent of the par value of such credits.

21 13. The director of revenue shall issue a refund to the
22 taxpayer to the extent that the amount of credits allowed in this
23 section exceeds the amount of the taxpayer's income tax.

24 135.1075. The department may adopt such rules, statements
25 of policy, procedures, forms, and guidelines as may be necessary
26 to carry out the provisions of sections 135.1050 to 135.1075.
27 Any rule or portion of a rule, as that term is defined in section
28 536.010, RSMo, that is created under the authority delegated in

1 this section shall become effective only if it complies with and
2 is subject to all of the provisions of chapter 536, RSMo, and, if
3 applicable, section 536.028, RSMo. This section and chapter 536,
4 RSMo, are nonseverable and if any of the powers vested with the
5 general assembly pursuant to chapter 536, RSMo, to review, to
6 delay the effective date, or to disapprove and annul a rule are
7 subsequently held unconstitutional, then the grant of rulemaking
8 authority and any rule proposed or adopted after August 28, 2004,
9 shall be invalid and void.

10 135.1078. After January 1, 2007, all enterprise zones
11 designated before January 1, 2006, shall be eligible to receive
12 the tax benefits under sections 135.1050 to 135.1075, RSMo.

13 144.757. 1. Any county or municipality, except
14 municipalities within a county [of the first classification]
15 having a charter form of government with a population in excess
16 of nine hundred thousand may, by a majority vote of its governing
17 body, impose a local use tax if a local sales tax is imposed as
18 defined in section 32.085, RSMo, at a rate equal to the rate of
19 the local sales tax in effect in such county or municipality;
20 provided, however, that no ordinance or order enacted pursuant to
21 sections 144.757 to 144.761 shall be effective unless the
22 governing body of the county or municipality submits to the
23 voters thereof at a municipal, county or state general, primary
24 or special election [prior to August 7, 1996, or after December
25 31, 1996,] a proposal to authorize the governing body of the
26 county or municipality to impose a local use tax pursuant to
27 sections 144.757 to 144.761. Municipalities within a county [of
28 the first classification] having a charter form of government

1 with a population in excess of nine hundred thousand may, upon
2 voter approval received pursuant to paragraph (b) of subdivision
3 (2) of subsection 2 of this section, impose a local use tax at
4 the same rate as the local municipal sales tax with the revenues
5 from all such municipal use taxes to be distributed pursuant to
6 subsection 4 of section 94.890, RSMo. The municipality shall
7 within thirty days of the approval of the use tax imposed
8 pursuant to paragraph (b) of subdivision (2) of subsection 2 of
9 this section select one of the distribution options permitted in
10 subsection 4 of section 94.890, RSMo, for distribution of all
11 municipal use taxes.

12 2. (1) The ballot of submission, except for counties and
13 municipalities described in subdivisions (2) and (3) of this
14 subsection, shall contain substantially the following language:

15 Shall the (county or municipality's name)
16 impose a local use tax at the same rate as the total local sales
17 tax rate, currently (insert percent), provided that if
18 the local sales tax rate is reduced or raised by voter approval,
19 the local use tax rate shall also be reduced or raised by the
20 same action? A use tax return shall not be required to be filed
21 by persons whose purchases from out-of-state vendors do not in
22 total exceed two thousand dollars in any calendar year.

23 [] YES [] NO

24 If you are in favor of the question, place an "X" in the box
25 opposite "Yes". If you are opposed to the question, place an "X"
26 in the box opposite "No".

27 (2) (a) The ballot of submission in a county [of the first
28 classification] having a charter form of government with a

1 population in excess of nine hundred thousand shall contain
2 substantially the following language:

3 For the purposes of [preventing neighborhood decline,
4 demolishing old deteriorating and vacant buildings,
5 rehabilitating historic structures, cleaning polluted sites,
6 promoting reinvestment in neighborhoods by creating the (name of
7 county) Community Comeback Program; and for the purposes of]
8 economic development and enhancing local government services[;],
9 shall the county [governing body] be authorized to collect a
10 local use tax equal to the total of the existing county sales tax
11 rate of (insert tax rate), provided that if the county sales tax
12 is repealed, reduced or raised by voter approval, the local use
13 tax rate shall also be repealed, reduced or raised by the same
14 voter action? [The Community Comeback Program] Fifty percent of
15 the revenue shall be used for economic development, including
16 retention, creation, and attraction of better paying jobs, and
17 fifty percent shall be used for enhancing local government
18 services. The county shall be required to [submit] make
19 available to the public [a] an audited comprehensive financial
20 report detailing the management and use of economic development
21 funds each year.

22 A use tax is the equivalent of a sales tax on purchases from
23 out-of-state sellers by in-state buyers and on certain taxable
24 business transactions. A use tax return shall not be required to
25 be filed by persons whose purchases from out-of-state vendors do
26 not in total exceed two thousand dollars in any calendar year.

27 [] YES [] NO

28 If you are in favor of the question, place an "X" in the box

opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

(b) The ballot of submission in a municipality within a county [of the first classification] having a charter form of government with a population in excess of nine hundred thousand shall contain substantially the following language:

Shall the municipality be authorized to impose a local use tax at the same rate as the local sales tax by a vote of the governing body, provided that if any local sales tax is repealed, reduced or raised by voter approval, the respective local use tax shall also be repealed, reduced or raised by the same action? A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.

[] YES [] NO

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

(3) The ballot of submission in any city not within a county shall contain substantially the following language:

Shall the (city name) impose a local use tax at the same rate as the local sales tax, currently at a rate of (insert percent) which includes the capital improvements sales tax and the transportation tax, provided that if any local sales tax is repealed, reduced or raised by voter approval, the respective local use tax shall also be repealed, reduced or raised by the same action? A use tax return shall not be required to be filed by persons whose purchases from out-of-

1 state vendors do not in total exceed two thousand dollars in any
2 calendar year.

3 [] YES [] NO

4 If you are in favor of the question, place an "X" in the box
5 opposite "Yes". If you are opposed to the question, place an "X"
6 in the box opposite "No".

7 (4) If any of such ballots are submitted on August 6, 1996,
8 and if a majority of the votes cast on the proposal by the
9 qualified voters voting thereon are in favor of the proposal,
10 then the ordinance or order and any amendments thereto shall be
11 in effect October 1, 1996, provided the director of revenue
12 receives notice of adoption of the local use tax on or before
13 August 16, 1996. If any of such ballots are submitted after
14 December 31, 1996, and if a majority of the votes cast on the
15 proposal by the qualified voters voting thereon are in favor of
16 the proposal, then the ordinance or order and any amendments
17 thereto shall be in effect on the first day of the calendar
18 quarter which begins at least forty-five days after the director
19 of revenue receives notice of adoption of the local use tax. If
20 a majority of the votes cast by the qualified voters voting are
21 opposed to the proposal, then the governing body of the county or
22 municipality shall have no power to impose the local use tax as
23 herein authorized unless and until the governing body of the
24 county or municipality shall again have submitted another
25 proposal to authorize the governing body of the county or
26 municipality to impose the local use tax [pursuant to sections
27 144.757 to 144.761] and such proposal is approved by a majority
28 of the qualified voters voting thereon.

1 3. The local use tax may be imposed at the same rate as the
2 local sales tax then currently in effect in the county or
3 municipality upon all transactions which are subject to the taxes
4 imposed pursuant to sections 144.600 to 144.745 within the county
5 or municipality adopting such tax; provided, however, that if any
6 local sales tax is repealed or the rate thereof is reduced or
7 raised by voter approval, the local use tax rate shall also be
8 deemed to be repealed, reduced or raised by the same action
9 repealing, reducing or raising the local sales tax.

10 4. For purposes of sections 144.757 to 144.761 [and
11 sections 67.478 to 67.493, RSMo], the use tax may be referred to
12 or described as the equivalent of a sales tax on purchases made
13 from out-of-state sellers by in-state buyers and on certain
14 intrabusiness transactions. Such a description shall not change
15 the classification, form or subject of the use tax or the manner
16 in which it is collected.

17 144.759. 1. All local use taxes collected by the director
18 of revenue pursuant to sections 144.757 to 144.761 on behalf of
19 any county or municipality, less one percent for cost of
20 collection, which shall be deposited in the state's general
21 revenue fund after payment of premiums for surety bonds as
22 provided in section 32.087, RSMo, shall be deposited with the
23 state treasurer in a local use tax trust fund, which fund shall
24 be separate and apart from the local sales tax trust funds. The
25 moneys in such local use tax trust fund shall not be deemed to be
26 state funds and shall not be commingled with any funds of the
27 state. The director of revenue shall keep accurate records of
28 the amount of money in the trust fund which was collected in each

1 county or municipality imposing a local use tax, and the records
2 shall be open to the inspection of officers of the county or
3 municipality and to the public. No later than the tenth day of
4 each month, the director of revenue shall distribute all moneys
5 deposited in the trust fund during the preceding month, except as
6 provided in subsection 2 of this section, to the county or
7 municipality treasurer, or such other officer as may be
8 designated by the county or municipality ordinance or order, of
9 each county or municipality imposing the tax authorized by
10 sections 144.757 to 144.761, the sum due the county or
11 municipality as certified by the director of revenue.

12 2. The director of revenue shall distribute all moneys
13 which would be due any county [of the first classification]
14 having a charter form of government and having a population of
15 nine hundred thousand or more to the county treasurer or such
16 other officer as may be designated by county ordinance, who shall
17 distribute such moneys as follows: the portion of the use tax
18 imposed by the county which equals one-half the rate of sales tax
19 in effect for such county shall be disbursed to the county
20 [community comeback trust authorized pursuant to sections 67.478
21 to 67.493, RSMo] treasurer for expenditure for economic
22 development purposes, as defined in this section, subject to any
23 qualifications and regulations adopted by ordinance of the
24 county. Such ordinance shall require an audited comprehensive
25 financial report detailing the management and use of economic
26 development funds each year. Such ordinance shall also require
27 that the county and the municipal league of the county jointly
28 prepare an economic development strategy to guide expenditures of

1 funds and conduct an annual review of the strategy. The
2 treasurer or such other officer as may be designated by county
3 ordinance shall distribute one-third of the balance to the county
4 and to each city, town and village in group B according to
5 section 66.620, RSMo, as modified by this section, a portion of
6 the two-thirds remainder of such balance equal to the percentage
7 ratio that the population of each such city, town or village
8 bears to the total population of all such group B cities, towns
9 and villages. For the purposes of this subsection, population
10 shall be determined by the last federal decennial census or the
11 latest census that determines the total population of the county
12 and all political subdivisions therein. For the purposes of this
13 subsection, each city, town or village in group A according to
14 section 66.620, RSMo, but whose per capita sales tax receipts
15 during the preceding calendar year pursuant to sections 66.600 to
16 66.630, RSMo, were less than the per capita countywide average of
17 all sales tax receipts during the preceding calendar year, shall
18 be treated as a group B city, town or village until the per
19 capita amount distributed to such city, town or village equals
20 the difference between the per capita sales tax receipts during
21 the preceding calendar year and the per capita countywide average
22 of all sales tax receipts during the preceding calendar year.

23 3. The director of revenue may authorize the state
24 treasurer to make refunds from the amounts in the trust fund and
25 credited to any county or municipality for erroneous payments and
26 overpayments made, and may redeem dishonored checks and drafts
27 deposited to the credit of such counties or municipalities. If
28 any county or municipality abolishes the tax, the county or

1 municipality shall notify the director of revenue of the action
2 at least ninety days prior to the effective date of the repeal,
3 and the director of revenue may order retention in the trust
4 fund, for a period of one year, of two percent of the amount
5 collected after receipt of such notice to cover possible refunds
6 or overpayment of the tax and to redeem dishonored checks and
7 drafts deposited to the credit of such accounts. After one year
8 has elapsed after the effective date of abolition of the tax in
9 such county or municipality, the director of revenue shall
10 authorize the state treasurer to remit the balance in the account
11 to the county or municipality and close the account of that
12 county or municipality. The director of revenue shall notify
13 each county or municipality of each instance of any amount
14 refunded or any check redeemed from receipts due the county or
15 municipality.

16 4. Except as modified in sections 144.757 to 144.761, all
17 provisions of sections 32.085 and 32.087, RSMo, applicable to the
18 local sales tax, except for subsection 12 of section 32.087,
19 RSMo, and all provisions of sections 144.600 to 144.745 shall
20 apply to the tax imposed pursuant to sections 144.757 to 144.761,
21 and the director of revenue shall perform all functions incident
22 to the administration, collection, enforcement, and operation of
23 the tax.

24 5. As used in this section, "economic development" means:

25 (1) Expenditures for infrastructure and sites for business
26 development or for public infrastructure projects;

27 (2) Purchase, assembly, clearance, demolition,
28 environmental remediation, planning, redesign, reconstruction,

1 rehabilitation, construction, modification or expansion of land,
2 structures and facilities, public or private, either in
3 connection with a reinvestment project in areas with underused,
4 derelict, economically challenged, or environmentally troubled
5 sites, or in connection with business attraction, retention,
6 creation, or expansion;

7 (3) Expenditures related to business district activities
8 such as facade improvements, landscaping, street lighting,
9 sidewalk construction, trash receptacles, park benches, and other
10 public improvements;

11 (4) Expenditures for the provision of workforce training
12 and educational support in connection with job creation,
13 retention, attraction, and expansion;

14 (5) Development and operation of business incubator
15 facilities, and related entrepreneurship support programs;

16 (6) Capitalization or guarantee of small business loan or
17 equity funds;

18 (7) Expenditures for business development activities
19 including attraction, creation, retention, and expansion; and

20 (8) Related administration expenses of economic and
21 community development programs, provided that such expenses shall
22 not exceed five percent of annual revenues.

23 178.980. As used in sections 178.980 to 178.984, the
24 following terms mean:

25 (1) "Agreement", the agreement between an employer and a
26 junior college district concerning a project. An agreement may
27 be for a period not to exceed ten years when the program services
28 associated with a project are not in excess of five hundred

1 thousand dollars. For a project where the associated program
2 costs are greater than five hundred thousand dollars, the
3 agreement may not exceed a period of eight years;

4 (2) "Board of trustees", the board of trustees of a junior
5 college district;

6 (3) "Capital investment", an investment in research and
7 development, working capital, and real and tangible personal
8 business property except inventory or property intended for sale
9 to customers. Trucks, truck trailers, truck semi-trailers, rail
10 and barge vehicles and other rolling stock for hire, track,
11 switches, barges, bridges, tunnels, rail yards, and spurs shall
12 not qualify as a capital investment. The amount of such
13 investment shall be the original cost of the property if owned,
14 or eight times the net annual rental rate if leased;

15 (4) "Certificate", industrial retained jobs training
16 certificates issued under section 178.983;

17 (5) "Date of commencement of the project", the date of the
18 agreement;

19 (6) "Employee", the person employed in a retained job;

20 (7) "Employer", the person maintaining retained jobs in
21 conjunction with a project;

22 (8) "Industry", a business located within this state which
23 enters into an agreement with a community college district and
24 which is engaged in interstate or intrastate commerce for the
25 purpose of manufacturing, processing, or assembling products,
26 conducting research and development, or providing services in
27 interstate commerce, but excluding retail services;

28 (9) "Program costs", all necessary and incidental costs of

1 providing program services, including payment of the principal,
2 premium, and interest on certificates, including capitalized
3 interest, issued to finance a project, funding and maintenance of
4 a debt service reserve fund to secure such certificates and
5 wages, salaries and benefits of employees participating in on-
6 the-job training;

7 (10) "Program services" includes, but is not limited to,
8 the following:

9 (a) Retained jobs training;

10 (b) Adult basic education and job-related instruction;

11 (c) Vocational and skill-assessment services and testing;

12 (d) Training facilities, equipment, materials, and
13 supplies;

14 (e) On-the-job training;

15 (f) Administrative expenses equal to seventeen percent of
16 the total training costs, two percent to be paid to the
17 department of economic development for deposit into the Missouri
18 job development fund created under section 620.478, RSMo;

19 (g) Subcontracted services with state institutions of
20 higher education, private colleges or universities, or other
21 federal, state, or local agencies;

22 (h) Contracted or professional services; and

23 (i) Issuance of certificates;

24 (11) "Project", a training arrangement which is the subject
25 of an agreement entered into between the community college
26 district and an employer to provide program services that is not
27 also the subject of an agreement entered into between a community
28 college district and an employer to provide program services

1 under sections 178.892 to 178.896;

2 (12) "Retained job", a job in a stable industry, not
3 including jobs for recalled workers, which was in existence for
4 at least two consecutive calendar years preceding the year in
5 which the application for the retained jobs training program was
6 made;

7 (13) "Retained jobs credit from withholding", the credit as
8 provided in section 178.982;

9 (14) "Retained jobs training program", or "program", the
10 project or projects established by a community college district
11 for the retention of jobs, by providing education and training of
12 workers for existing jobs for stable industry in the state;

13 (15) "Stable industry", a business that otherwise meets the
14 definition of industry and retains existing jobs. To be a stable
15 industry, the business shall have:

16 (a) Maintained at least one hundred employees per year at
17 the employer's site in the state at which the jobs are based, for
18 each of the two calendar years preceding the year in which
19 application for the program is made;

20 (b) Retained at that site the level of employment that
21 existed in the taxable year immediately preceding the year in
22 which application for the program is made; and

23 (c) Made or agree to make a capital investment aggregating
24 at least one million dollars to acquire or improve long-term
25 assets (including leased facilities) such as property, plant, or
26 equipment (excluding program costs) at the employer's site in the
27 state at which jobs are based over a period of three consecutive
28 calendar years, as certified by the employer and:

1 a. Have made substantial investment in new technology
2 requiring the upgrading of worker's skills; or

3 b. Be located in a border county of the state and represent
4 a potential risk of relocation from the state; or

5 c. Be determined to represent a substantial risk of
6 relocation from the state by the director of the department of
7 economic development;

8 (16) "Total training costs", costs of training, including
9 supplies, wages and benefits of instructors, subcontracted
10 services, on-the-job training, training facilities, equipment,
11 skill assessment, and all program services excluding issuance of
12 certificates.

13 178.981. A community college district, with the approval of
14 the department of economic development in consultation with the
15 office of administration, may enter into an agreement to
16 establish a project and provide program services to an employer.
17 As soon as possible after initial contact between a community
18 college district and a potential employer regarding the
19 possibility of entering into an agreement, the district shall
20 inform the division of workforce development of the department of
21 economic development and the office of administration about the
22 potential project. The division of workforce development shall
23 evaluate the proposed project within the overall job training
24 efforts of the state to ensure that the project will not
25 duplicate other job training programs. The department of
26 economic development shall have fourteen days from receipt of the
27 application to approve or disapprove projects. If no response is
28 received by the community college within fourteen days, the

1 projects are approved. Any project that is disapproved must be
2 in writing stating the reasons for the disapproval. If an
3 agreement is entered into, the district and the employer shall
4 notify the department of revenue within fifteen calendar days.
5 An agreement may provide, but is not limited to:

6 (1) Payment of program costs, including deferred costs,
7 which may be paid from one or a combination of the following
8 sources:

9 (a) Funds appropriated by the general assembly from the
10 Missouri community college job retention program fund and
11 disbursed by the division of workforce development in respect of
12 retained jobs credit from withholding to be received or derived
13 from retained employment resulting from the project;

14 (b) Tuition, student fees, or special charges fixed by the
15 board of trustees to defray program costs in whole or in part;

16 (c) Guarantee of payments to be received under paragraph
17 (a) or (b) of this subdivision;

18 (2) Payment of program costs shall not be deferred for a
19 period longer than ten years if program costs do not exceed five
20 hundred thousand dollars, or eight years if program costs exceed
21 five hundred thousand dollars from the date of commencement of
22 the project;

23 (3) Costs of on-the-job training for employees shall
24 include wages or salaries of participating employees. Payments
25 for on-the-job training shall not exceed the average of fifty
26 percent of the total percent of the total wages paid by the
27 employer to each participant during the period of training.
28 Payment for on-the-job training may continue for up to six months

1 from the date of the employer's capital investment;

2 (4) A provision which fixes the minimum amount of retained
3 jobs credit from withholding, or tuition and fee payments which
4 shall be paid for program costs;

5 (5) Any payment required to be made by an employer is a
6 lien upon the employer's business property until paid and has
7 equal precedence with ordinary taxes and shall not be divested by
8 a judicial sale. Property subject to the lien may be sold for
9 sums due and delinquent at a tax sale, with the same forfeitures,
10 penalties, and consequences as for the nonpayment of ordinary
11 taxes. The purchasers at tax sale obtain the property subject to
12 the remaining payments.

13 178.982. If an agreement provides that all or part of
14 program costs are to be met by receipt of retained jobs credit
15 from withholding, such retained jobs credit from withholding
16 shall be determined and paid as follows:

17 (1) Retained jobs credit from withholding shall be based
18 upon the wages paid to the employees in the retained jobs;

19 (2) A portion of the total payments made by the employer
20 under section 143.221, RSMo, shall be designated as the retained
21 jobs credit from withholding. Such portion shall be an amount
22 equal to two and one-half percent of the gross wages paid by the
23 employer for each of the first one hundred jobs included in the
24 project and one and one-half percent of the gross wages paid by
25 the employer for each of the remaining jobs included in the
26 project. If business or employment conditions cause the amount
27 of the retained jobs credit from withholding to be less than the
28 amount projected in the agreement for any time period, then other

1 withholding tax paid by the employer under section 143.221, RSMo,
2 shall be credited to the Missouri junior college retained job
3 training fund by the amount of such difference. The employer
4 shall remit the amount of the retained jobs credit to the
5 department of revenue in the manner prescribed in section
6 178.984. When all program costs, including the principal,
7 premium, and interest on the certificates have been paid, the
8 employer credits shall cease;

9 (3) The community college district participating in a
10 project shall establish a special fund for and in the name of the
11 project. All funds appropriated by the general assembly from the
12 Missouri community college job training retention program fund
13 and disbursed by the division of workforce development for the
14 project and other amounts received by the district in respect of
15 the project and required by the agreement to be used to pay
16 program costs for the project shall be deposited in the special
17 fund. Amounts held in the special fund may be used and disbursed
18 by the district only to pay program costs for the project. The
19 special fund may be divided into such accounts and subaccounts as
20 shall be provided in the agreement, and amounts held therein may
21 be invested in investments which are legal for the investment of
22 the district's other funds;

23 (4) Any disbursement in respect of a project received from
24 the division of workforce development under sections 178.980 to
25 178.984 and the special fund into which it is paid may be
26 irrevocably pledged by a junior college district for the payment
27 of the principal, premium, and interest on the certificate issued
28 by a junior college district to finance or refinance, in whole or

1 in part, the project;

2 (5) The employer shall certify to the department of revenue
3 that the credit from withholding is in accordance with an
4 agreement and shall provide other information the department may
5 require;

6 (6) An employee participating in a project will receive
7 full credit for the amount designated as a retained jobs credit
8 from withholding and withheld as provided in section 143.221,
9 RSMo;

10 (7) If an agreement provides that all or part of program
11 costs are to be met by receipt of retained jobs credit from
12 withholding, the provisions of this subsection shall also apply
13 to any successor to the original employer until such time as the
14 principal and interest on the certificates have been paid.

15 178.983. 1. To provide funds for the present payment of
16 the costs of retained jobs training programs, a community college
17 district may borrow money and issue and sell certificates payable
18 from a sufficient portion of the future receipts of payments
19 authorized by the agreement including disbursements from the
20 Missouri community college job retention training program to the
21 special fund established by the district for each project. The
22 total amount of outstanding certificates sold by all junior
23 college districts shall not exceed fifteen million dollars,
24 unless an increased amount is authorized in writing by a majority
25 of members of the Missouri job training joint legislative
26 oversight committee. The certificates shall be marketed through
27 financial institutions authorized to do business in Missouri.
28 The receipts shall be pledged to the payment of principal of and

1 interest on the certificates. Certificates may be sold at public
2 sale or at private sale at par, premium, or discount of not less
3 than ninety-five percent of the par value thereof, at the
4 discretion of the board of trustees, and may bear interest at
5 such rate or rates as the board of trustees shall determine,
6 notwithstanding the provisions of section 108.170, RSMo, to the
7 contrary. However, chapter 176, RSMo, does not apply to the
8 issuance of these certificates. Certificates may be issued with
9 respect to a single project or multiple projects and may contain
10 terms or conditions as the board of trustees may provide by
11 resolution authorizing the issuance of the certificates.

12 2. Certificates issued to refund other certificates may be
13 sold at public sale or at private sale as provided in this
14 section with the proceeds from the sale to be used for the
15 payment of the certificates being refunded. The refunding
16 certificates may be exchanged in payment and discharge of the
17 certificates being refunded, in installments at different times
18 or an entire issue or series at one time. Refunding certificates
19 may be sold or exchanged at any time on, before, or after the
20 maturity of the outstanding certificates to be refunded. They
21 may be issued for the purpose of refunding a like, greater, or
22 lesser principal amount of certificates and may bear a higher,
23 lower, or equivalent rate of interest than the certificates being
24 renewed or refunded.

25 3. Before certificates are issued, the board of trustees
26 shall publish once a notice of its intention to issue the
27 certificates, stating the amount, the purpose, and the project or
28 projects for which the certificates are to be issued. A person

1 may, within fifteen days after the publication of the notice, by
2 action in the circuit court of a county in the district, appeal
3 the decision of the board of trustees to issue the certificates.
4 The action of the board of trustees in determining to issue the
5 certificates is final and conclusive unless the circuit court
6 finds that the board of trustees has exceeded its legal
7 authority. An action shall not be brought which questions the
8 legality of the certificates, the power of the board of trustees
9 to issue the certificates, the effectiveness of any proceedings
10 relating to the authorization of the project, or the
11 authorization and issuance of the certificates from and after
12 fifteen days from the publication of the notice of intention to
13 issue.

14 4. The board of trustees shall make a finding based on
15 information supplied by the employer that revenues provided in
16 the agreement are sufficient to secure the faithful performance
17 of obligations in the agreement.

18 5. Certificates issued under this section shall not be
19 deemed to be an indebtedness of the state or the community
20 college district or of any other political subdivision of the
21 state, and the principal and interest on such certificates shall
22 be payable only from the sources provided in subdivision (1) of
23 section 178.981 which are pledged in the agreement.

24 6. The department of economic development shall coordinate
25 the retained jobs training program, and may promulgate rules that
26 districts will use in developing projects with industrial
27 retained jobs training proposals which shall include rules
28 providing for the coordination of such proposals with the service

1 delivery areas established in the state to administer federal
2 funds pursuant to the federal Workforce Investment Act. No rule
3 or portion of a rule promulgated pursuant to the authority of
4 this section shall become effective unless it has been
5 promulgated pursuant to chapter 536, RSMo.

6 7. No community college district may sell certificates as
7 described in this section after July 1, 2014.

8 178.984. 1. There is hereby established within the state
9 treasury a special fund, to be known as the "Missouri Community
10 College Job Retention Training Program Fund", to be administered
11 by the division of workforce development. The department of
12 revenue shall credit to the community college job retention
13 training program fund, as received, all retained jobs credit from
14 withholding remitted by employers pursuant to section 178.982.
15 The fund shall also consist of any gifts, contributions, grants,
16 or bequests received from federal, private, or other sources.
17 The general assembly, however, shall not provide for any transfer
18 of general revenue funds into the community college job retention
19 training program fund. Moneys in the Missouri community college
20 job retention training program fund shall be disbursed to the
21 division of workforce development pursuant to regular
22 appropriations by the general assembly. The division shall
23 disburse such appropriated funds in a timely manner into the
24 special funds established by community college districts for
25 projects, which funds shall be used to pay program costs,
26 including the principal, premium, and interest on certificates
27 issued by the district to finance or refinance, in whole or in
28 part, a project. Such disbursements by the division of workforce

1 development shall be made to the special fund for each project in
2 the same proportion as the retained jobs credit from withholding
3 remitted by the employer participating in such project bears to
4 the total retained jobs credit from withholding remitted by all
5 employers participating in projects during the period for which
6 the disbursement is made. Moneys for retained jobs training
7 programs established under sections 178.980 to 178.984 shall be
8 obtained from appropriations made by the general assembly from
9 the Missouri community college job retention training program
10 fund. All moneys remaining in the Missouri community college job
11 retention training program fund at the end of any fiscal year
12 shall not lapse to the general revenue fund, as provided in
13 section 33.080, RSMo, but shall remain in the Missouri community
14 college job retention training program fund.

15 2. The department of revenue shall develop such forms as
16 are necessary to demonstrate accurately each employer's retained
17 jobs credit from withholding paid into the Missouri community
18 college job retention training program fund. The retained jobs
19 credit from withholding shall be accounted as separate from the
20 normal withholding tax paid to the department of revenue by the
21 employer. Reimbursements made by all employers to the Missouri
22 community college job retention training program fund shall be no
23 less than all allocations made by the division of workforce
24 development to all community college districts for all job
25 retention projects. The employer shall remit the amount of the
26 retained job credit to the department of revenue in the same
27 manner as provided in sections 143.191 to 143.265, RSMo.

28 620.1039. 1. As used in this section, the term "taxpayer"

1 means an individual, a partnership, or a corporation as described
2 in section 143.441 or 143.471, RSMo, or section 148.370, RSMo,
3 and the term "qualified research expenses" has the same meaning
4 as prescribed in 26 U.S.C. 41.

5 2. For tax years beginning on or after January 1, 2001, the
6 director of the department of economic development may authorize
7 a taxpayer to receive a tax credit against the tax otherwise due
8 pursuant to chapter 143, RSMo, or chapter 148, RSMo, other than
9 the taxes withheld pursuant to sections 143.191 to 143.265, RSMo,
10 in an amount up to six and one-half percent of the excess of the
11 taxpayer's qualified research expenses, as certified by the
12 director of the department of economic development, within this
13 state during the taxable year over the average of the taxpayer's
14 qualified research expenses within this state over the
15 immediately preceding three taxable years; except that, no tax
16 credit shall be allowed on that portion of the taxpayer's
17 qualified research expenses incurred within this state during the
18 taxable year in which the credit is being claimed, to the extent
19 such expenses exceed two hundred percent of the taxpayer's
20 average qualified research expenses incurred during the
21 immediately preceding three taxable years.

22 3. The director of economic development shall prescribe the
23 manner in which the tax credit may be applied for. The tax
24 credit authorized by this section may be claimed by the taxpayer
25 to offset the tax liability imposed by chapter 143, RSMo, or
26 chapter 148, RSMo, that becomes due in the tax year during which
27 such qualified research expenses were incurred. Where the amount
28 of the credit exceeds the tax liability, the difference between

1 the credit and the tax liability may only be carried forward for
2 the next five succeeding taxable years or until the full credit
3 has been claimed, whichever first occurs. The application for
4 tax credits authorized by the director pursuant to subsection 2
5 of this section shall be made no later than the end of the
6 taxpayer's tax period immediately following the tax period for
7 which the credits are being claimed.

8 4. Certificates of tax credit issued pursuant to this
9 section may be transferred, sold or assigned by filing a
10 notarized endorsement thereof with the department which names the
11 transferee and the amount of tax credit transferred. The
12 director of economic development may allow a taxpayer to
13 transfer, sell or assign up to forty percent of the amount of the
14 certificates of tax credit issued to and not claimed by such
15 taxpayer pursuant to this section during any tax year commencing
16 on or after January 1, 1996, and ending not later than December
17 31, 1999. Such taxpayer shall file, by December 31, 2001, an
18 application with the department which names the transferee, the
19 amount of tax credit desired to be transferred, and a
20 certification that the funds received by the applicant as a
21 result of the transfer, sale or assignment of the tax credit
22 shall be expended within three years at the state university for
23 the sole purpose of conducting research activities agreed upon by
24 the department, the taxpayer and the state university. Failure
25 to expend such funds in the manner prescribed pursuant to this
26 section shall cause the applicant to be subject to the provisions
27 of section 620.017.

28 5. No rule or portion of a rule promulgated under the

1 authority of this section shall become effective unless it has
2 been promulgated pursuant to the provisions of chapter 536, RSMo.
3 All rulemaking authority delegated prior to June 27, 1997, is of
4 no force and effect and repealed; however, nothing in this
5 section shall be interpreted to repeal or affect the validity of
6 any rule filed or adopted prior to June 27, 1997, if such rule
7 complied with the provisions of chapter 536, RSMo. The
8 provisions of this section and chapter 536, RSMo, are
9 nonseverable and if any of the powers vested with the general
10 assembly pursuant to chapter 536, RSMo, including the ability to
11 review, to delay the effective date, or to disapprove and annul a
12 rule or portion of a rule, are subsequently held
13 unconstitutional, then the purported grant of rulemaking
14 authority and any rule so proposed and contained in the order of
15 rulemaking shall be invalid and void.

16 6. The aggregate of all tax credits authorized pursuant to
17 this section shall not exceed nine million seven hundred thousand
18 dollars in any year.

19 7. For all tax years beginning on or after January 1, 2005,
20 no tax credits shall be approved, awarded, or issued to any
21 person or entity claiming any tax credit under this section.

22 644.032. 1. The governing body of any municipality or
23 county may impose, by ordinance or order, a sales tax in an
24 amount not to exceed one-half of one percent on all retail sales
25 made in such municipality or county which are subject to taxation
26 under the provisions of sections 144.010 to 144.525, RSMo. The
27 tax authorized by this section and section 644.033 shall be in
28 addition to any and all other sales taxes allowed by law, except

1 that no ordinance or order imposing a sales tax under the
2 provisions of this section and section 644.033 shall be effective
3 unless the governing body of the municipality or county submits
4 to the voters of the municipality or county, at a municipal,
5 county or state general, primary or special election, a proposal
6 to authorize the governing body of the municipality or county to
7 impose a tax, provided, that the tax authorized by this section
8 shall not be imposed on the sales of food, as defined in section
9 144.014, RSMo, when imposed by any county with a charter form of
10 government and with more than one million inhabitants.

11 2. The ballot of submission shall contain, but need not be
12 limited to, the following language:

13 Shall the municipality (county) of impose a
14 sales tax of (insert amount) for the purpose of
15 providing funding for (insert either storm water
16 control, or local parks, or storm water control and local parks)
17 for the municipality (county)?

18 [] YES [] NO

19 If a majority of the votes cast on the proposal by the qualified
20 voters voting thereon are in favor of the proposal, then the
21 ordinance or order and any amendments thereto shall be in effect
22 on the first day of the second quarter after the director of
23 revenue receives notice of adoption of the tax. If a majority of
24 the votes cast by the qualified voters voting are opposed to the
25 proposal, then the governing body of the municipality or county
26 shall not impose the sales tax authorized in this section and
27 section 644.033 until the governing body of the municipality or

1 county resubmits another proposal to authorize the governing body
2 of the municipality or county to impose the sales tax authorized
3 by this section and section 644.033 and such proposal is approved
4 by a majority of the qualified voters voting thereon; however, in
5 no event shall a proposal pursuant to this section and section
6 644.033 be submitted to the voters sooner than twelve months from
7 the date of the last proposal pursuant to this section and
8 section 644.033.

9 3. All revenue received by a municipality or county from
10 the tax authorized under the provisions of this section and
11 section 644.033 shall be deposited in a special trust fund and
12 shall be used to provide funding for storm water control or for
13 local parks, or both, within such municipality or county,
14 provided that such revenue may be used for local parks outside
15 such municipality or county if the municipality or county is
16 engaged in a cooperative agreement pursuant to section 70.220,
17 RSMo.

18 4. Any funds in such special trust fund which are not
19 needed for current expenditures may be invested by the governing
20 body in accordance with applicable laws relating to the
21 investment of other municipal or county funds.

22 [67.478. Sections 144.757 to 144.761,
23 RSMo, and sections 67.478 to 67.493 shall be
24 known and may be cited as the "Community
25 Comeback Act".]

26 [67.481. As used in sections 144.757 to
27 144.761, RSMo, and sections 67.478 to 67.493,
28 the following terms mean:

29 (1) "Community comeback plan" and
30 "plan", a comprehensive countywide plan
31 adopted by the community comeback trust board
32 and the governing body of the county that

1 identifies potential areas for reinvestment,
2 projects and strategies to promote
3 neighborhood reinvestment throughout the
4 county, and that clearly identifies on a map
5 the priority comeback communities. The plan
6 shall be a five-year strategic and operating
7 plan, complete with goals, objectives,
8 targets and mechanisms or methods of
9 measuring accomplishments, revised annually;
10 (2) "Community comeback program",
11 "community comeback trust" and "trust", a
12 fund held in the treasury of the county which
13 shall be the repository for all taxes and
14 other moneys raised pursuant to sections
15 144.757 to 144.761, RSMo, and sections 67.478
16 to 67.493, and authorized by the governing
17 body of the county for the purposes of
18 promoting neighborhood reinvestment;
19 (3) "Community comeback program board",
20 "community comeback trust board" and "board",
21 the entity established pursuant to sections
22 67.478 to 67.493 that is responsible for
23 administering the comeback community trust;
24 (4) "Community comeback trust citizen
25 advisory committee" and "advisory committee",
26 an eleven-member committee established
27 pursuant to sections 67.478 to 67.493 that is
28 responsible for advising the community
29 comeback fund board on the best methods of
30 promoting neighborhood reinvestment;
31 (5) "Eligible expenses", costs
32 qualified for funding through the community
33 comeback trust which are:
34 (a) Incurred for the purchase,
35 assembly, clearance, demolition and
36 environmental remediation of land, structures
37 and facilities, public or private, either as
38 part of a neighborhood reinvestment project
39 or to prepare sites for future use in areas
40 with underutilized, derelict, economically
41 challenged or environmentally troubled sites;
42 (b) Related to planning, redesign,
43 clearance, reconstruction, structure
44 rehabilitation, site remediation,
45 construction, modification, expansion,
46 remodeling, structural alteration,
47 replacement or renovation of any structure in
48 a priority comeback community;
49 (c) Expended for capital improvements
50 or infrastructure improvements to facilitate

1 economic development;

2 (d) Expended for residential

3 redevelopment including, but not limited to,

4 buyouts, land-assembly costs, infrastructure

5 improvements and costs associated with

6 preparing sites for housing construction;

7 professional service expenses such as

8 architectural, planning, engineering, design,

9 marketing or other related expenses;

10 (e) Related to community improvement

11 district or special business district

12 expenses such as facade improvements,

13 landscaping, street lighting, sidewalk

14 construction, trash receptacles, park benches

15 and other public improvements;

16 (f) Expenses related to facilitating

17 transit-oriented developments, home

18 improvement and home buyer loan programs; and

19 (g) Expenses eligible for funding

20 through the select neighborhood action

21 program;

22 (6) "Neighborhood reinvestment project"

23 and "project", the planning, development,

24 redesign, clearance, reconstruction or

25 rehabilitation or any combination thereof in

26 order to improve those residential,

27 commercial, industrial, public or other

28 structures or spaces and the infrastructure

29 serving them as may be appropriate or

30 necessary in the interest of the general

31 welfare;

32 (7) "Petition", a petitioner's request

33 for funding made to the community comeback

34 trust;

35 (8) "Petitioner", the governing body of

36 any municipality, the governing body of the

37 county, any land clearance for redevelopment

38 authority within the county organized

39 pursuant to chapter 99, RSMo, or any

40 not-for-profit economic development

41 organization with a governing board not less

42 than two-thirds of the members of which are

43 appointed by the chief elected official of

44 the county or by one or more organizations

45 with governing boards appointed by the chief

46 elected official;

47 (9) "Priority comeback community", an

48 area in a county which encompasses an entire

49 United States census block group and has a

50 median household income below the median

1 household income for such entire county;

2 (10) "Priority comeback project", a
3 funding proposal submitted to a community
4 comeback trust by a petitioner whose area is
5 substantially within a priority comeback
6 community;

7 (11) "Proposal", a petitioner's funding
8 request for the eligible expenses of a
9 neighborhood reinvestment project submitted
10 to a trust by a petitioner;

11 (12) "Select neighborhood action
12 program" and "SNAP", a grant program,
13 administered and funded pursuant to
14 subsection 5 of section 67.490;

15 (13) "Select neighborhood action
16 program applicant" and "SNAP applicant", a
17 neighborhood organization or not-for-profit
18 organization whose mission is consistent with
19 the community comeback plan. The
20 organization shall have a municipal sponsor
21 or a county sponsor if the area is
22 unincorporated. The organization shall have
23 been in existence for at least six months and
24 meet at least once a year in order to be
25 eligible for a SNAP grant;

26 (14) "SNAP grant", an endowment of
27 money by the board to a SNAP applicant
28 pursuant to subsection 5 of section 67.490.]
29

30 [67.484. 1. A community comeback trust
31 may be created, incorporated and managed
32 pursuant to this section by any county of the
33 first classification with a charter form of
34 government and a population of at least nine
35 hundred thousand inhabitants according to the
36 last decennial census, and may exercise the
37 powers given to such trust pursuant to
38 sections 67.478 to 67.493. A trust may sue
39 and be sued, issue general revenue bonds and
40 receive county use tax revenue pursuant to
41 the limitations of this section. A trust
42 shall have as its primary duties the
43 prevention of neighborhood decline, the
44 demolition of old deteriorating and vacant
45 buildings, rehabilitating historic
46 structures, the cleaning of polluted sites
47 and the promotion of neighborhood
48 reinvestment where such investment is
49 essential to reverse or stabilize a stagnant
50 or declining pattern in household income,

1 assessed values, occupancies and related
2 characteristics.

3 2. The governing body of the county is
4 hereby authorized to impose by ordinance a
5 local use tax pursuant to sections 144.757 to
6 144.761, RSMo, for the purpose of funding the
7 creation, operation and maintenance of a
8 community comeback trust, as well as to
9 provide revenue to the county and
10 municipalities authorized to receive moneys
11 generated by said tax pursuant to section
12 144.759, RSMo. The governing body of the
13 county enacting such an ordinance shall
14 submit to the voters of such county a
15 proposal to approve its ordinance imposing
16 the tax. Such ordinance shall become
17 effective only after the majority of the
18 voters voting on such ordinance approve such
19 ordinance. The question shall be submitted
20 to the voters in the county pursuant to
21 section 144.757, RSMo.

22 3. (1) The community comeback trust
23 board shall be composed of seven members as
24 provided in this subsection. No member shall
25 be an elected official, employee or
26 contractor of the county or any municipality
27 within the county or of any organization
28 representing the county or any municipality
29 within the county. Board members shall be
30 citizens of the United States and shall
31 reside within the county. No two members of
32 the board shall be residents of the same
33 county council district of such county. No
34 member shall receive compensation for
35 performance of board duties. No member shall
36 be financially interested directly or
37 indirectly in any contract entered into by
38 the trust or by any petitioner. In the event
39 that any property owned by a board member or
40 the immediate family member of such board
41 member is located in a priority comeback
42 community, the member shall disclose such
43 information to the board and abstain from any
44 formal or informal actions regarding any
45 project in that neighborhood.

46 (2) The chief elected official of any
47 municipality wholly within the county and any
48 member of the governing body of the county
49 shall nominate individuals to serve on the
50 board by providing a list of nominees to the

1 county executive who shall appoint the
2 members. Of the total members, at least four
3 shall be residents of municipalities within
4 the county and at least one shall have each
5 of the following professions: a professional
6 architect or engineer; an urban planner or
7 design professional; a developer or builder;
8 and an accountant or an attorney.

9 (3) The seat of a member shall be
10 automatically vacated when the member changes
11 his or her residence so as to no longer
12 conform to the terms of the requirements of
13 the member's appointment. The board shall
14 promptly notify the county executive of such
15 a change of residence, the pending expiration
16 of any member's term, any member's need to
17 vacate his or her seat or any vacancy on the
18 board. A member whose term has expired shall
19 continue to serve until the successor is
20 appointed and qualified.

21 (4) Upon the passage of an ordinance by
22 the governing body of the county establishing
23 the community comeback trust, the governing
24 body of the county shall, within ten days,
25 send by United States mail written notice of
26 the passage of the ordinance to the chief
27 elected officials of each municipality wholly
28 in the county.

29 (5) Each of the nominating authorities
30 described in subdivision (2) of this
31 subsection shall, within forty-five days of
32 the passage of the ordinance establishing the
33 board or within fourteen days of being
34 notified of a board vacancy by the county
35 executive, submit its list of nominees to the
36 county executive. The county executive shall
37 appoint members within sixty days of the
38 passage of the ordinance or within thirty
39 days of being notified by the board of a
40 vacancy on the board. If a list of nominees
41 is not submitted by the time specified, the
42 county executive shall appoint the members
43 using the criteria set forth in this section.

44 (6) At the first meeting of the board
45 appointed after the effective date of the
46 ordinance, the members shall choose by lot
47 the length of their terms. Three shall serve
48 for one year, two for two years, and two for
49 three years. All succeeding members shall
50 serve terms of three years. Terms shall end

1 on December thirty-first of the respective
2 year. No member shall serve more than two
3 consecutive full terms. Full terms shall
4 include any term longer than two years.

5 4. The board, its employees and
6 subcontractors shall be subject to the
7 regulation of conflicts of interest as
8 defined in sections 105.450 to 105.498, RSMo,
9 and to the requirements for open meetings and
10 records pursuant to chapter 610, RSMo. The
11 board shall enact and adopt all rules,
12 regulations and procedures that are
13 reasonably necessary to achieve the
14 objectives of sections 67.478 to 67.493, and
15 not inconsistent therewith, no sooner than
16 twenty-seven calendar days after notifying
17 all municipalities and the county of the
18 proposed rule, regulation or procedure
19 enactment or change. Notice may be given by
20 ordinary mail, by electronic mail or by
21 publishing in at least one newspaper of
22 general circulation qualified to publish
23 legal notices. No new or amended rule,
24 regulation or procedure shall apply
25 retroactively to any proposal pending before
26 the trust without the agreement of the
27 petitioner. The board shall have the
28 exclusive control of the expenditures of all
29 money collected to the credit of the trust,
30 subject to annual appropriations by the
31 governing body of the county. The county
32 government shall provide the trust staff. No
33 more than five percent of the trust's annual
34 budget shall be used for the trust's annual
35 administrative expenses.

36 5. The trust is authorized to issue
37 bonds, notes or other obligations for any
38 proposal, and to refund such bonds, notes or
39 obligations, as provided in subsection 3 of
40 this section; and to receive and liquidate
41 property, both real and personal, or money
42 which has been granted, donated, devised or
43 bequeathed to the district. The trust shall
44 not have any power of eminent domain.

45 6. (1) Bonds issued pursuant to this
46 section shall be issued pursuant to a
47 resolution adopted by five-sevenths of the
48 board which shall set out the estimated cost
49 to the trust of the proposed improvements,
50 and shall further set out the amount of the

1 bonds to be issued, their purpose or
2 purposes, their date or dates, denomination
3 or denominations, rate or rates of interest,
4 time or times of payment, both of principal
5 and of interest, place or places of payment
6 and all other details in connection with such
7 bonds. Any such bonds may be subject to such
8 provision for redemption prior to maturity,
9 with or without premium, and at such times
10 and upon such conditions as may be provided
11 by the resolution.

12 (2) Notwithstanding the provisions of
13 section 108.170, RSMo, such bonds shall bear
14 interest at rate or rates determined by the
15 trust, shall mature within a period not
16 exceeding twenty years and may be sold at
17 public or private sale for not less than
18 ninety-five percent of the principal amount
19 of such bonds. Bonds issued by the trust
20 shall possess all of the qualities of
21 negotiable instruments pursuant to the laws
22 of this state.

23 (3) Such bonds may be payable to the
24 bearer, may be registered or coupon bonds,
25 and, if payable to bearer, may contain such
26 registration provisions as to either
27 principal and interest, or principal only, as
28 may be provided in the resolution authorizing
29 such bonds, which resolution may also provide
30 for the exchange of registered and coupon
31 bonds. Such bonds and any coupons attached
32 thereto shall be signed in such manner and by
33 such officers of the district as may be
34 provided by the resolution authorizing the
35 bonds. The trust may provide for the
36 replacement of any bond which has become
37 mutilated, destroyed or lost.

38 (4) Bonds issued by the trust shall be
39 payable as to principal, interest and
40 redemption premium, if any, out of all or any
41 part of the trust fund, including revenues
42 derived from use taxes. Neither the board
43 members nor any person executing the bonds
44 shall be personally liable on such bonds by
45 reason of the issuance of such bonds. Bonds
46 issued pursuant to this section shall not
47 constitute a debt, liability or obligation of
48 this state, or any political subdivision of
49 this state, nor shall any such obligations be
50 a pledge of the faith and credit of this

1 state, but shall be payable solely from the
2 revenues and assets held by the trust. The
3 issuance of bonds pursuant to this section
4 shall not directly, indirectly or
5 contingently obligate this state or any
6 political subdivision of this state to levy
7 any form of taxation for such bonds or to
8 make any appropriation for their payment.
9 Each obligation or bond issued pursuant to
10 this section shall contain on its face a
11 statement to the effect that the trust shall
12 not be obligated to pay such bond nor
13 interest on such bond except from the
14 revenues received by the trust or assets of
15 the trust lawfully pledged for such trust,
16 and that neither the faith or credit nor the
17 taxing power of this state or of any
18 political subdivision of this state is
19 pledged to the payment of the principal of or
20 the interest on such obligation or bond. The
21 proceeds of such bonds shall be disbursed in
22 such manner and pursuant to such restrictions
23 as the trust may provide in the resolution
24 authorizing the issuance of such bonds.

25 (5) The trust may issue negotiable
26 refunding bonds for the purpose of refunding,
27 extending or unifying the whole or any part
28 of such bonds then outstanding, or any bonds,
29 notes or other obligations issued by any
30 other public agency, public body or political
31 subdivision in connection with any facilities
32 or land to be acquired, leased or subleased
33 by the trust, which refunding bonds shall not
34 exceed the amount necessary to refund the
35 principal of the outstanding bonds to be
36 refunded and the accrued interest on such
37 bonds to the date of such refunding, together
38 with any redemption premium, amounts
39 necessary to establish reserve and escrow
40 funds and all costs and expenses incurred in
41 connection with the refunding. The board
42 shall provide for the payment of interest and
43 principal of such refunding bonds in the same
44 manner as was provided for the payment of
45 interest and principal of the bonds refunded.

46 (6) In the event that any of the
47 members or officers of the trust whose names
48 appear on any bonds or coupons shall cease to
49 be on the board or cease to be an officer
50 before the delivery of such bonds, such

1 signatures shall remain valid and sufficient
2 for all purposes, the same as if such board
3 members or officers had remained in office
4 until such delivery.

5 (7) The trust is hereby declared to be
6 performing a public function and bonds of the
7 trust are declared to be issued for an
8 essential public and governmental purpose,
9 and, accordingly, interest on such bonds and
10 income from such bonds shall be exempt from
11 income taxation by this state. All purchases
12 in excess of ten thousand dollars shall be
13 made pursuant to the lowest and best bid
14 standard as provided in section 34.040, RSMo,
15 or pursuant to the lowest and best proposal
16 standard as provided in section 34.042, RSMo.
17 The board of the trust shall have the same
18 discretion, powers and duties as the
19 commissioner of administration has in
20 sections 34.040 and 34.042, RSMo.]
21

22 [67.487. 1. Within fourteen days of
23 the first meeting of the first board
24 appointed following the effective date of the
25 ordinance, the board shall notify by mail the
26 chief elected officials of all municipalities
27 wholly within the county, the chief elected
28 official of the county and all the members of
29 the governing body of the county of the
30 requirement to conduct a planning process and
31 adopt a community comeback plan.

32 2. The board shall solicit full
33 citizen, county and municipal involvement in
34 developing the plan. The board shall conduct
35 public hearings throughout the county to seek
36 input regarding the plan, and may convene
37 meetings with the appropriate staff of the
38 county and municipalities in order to seek
39 input and to coordinate the logistics of
40 producing the plan. A copy of the plan shall
41 be sent to the chief elected official of
42 every municipality wholly within the county,
43 the chief elected official of the county and
44 each member of the governing body of the
45 county.

46 3. The board and the governing body of
47 the county shall annually revise and adopt a
48 plan.

49 4. Each plan shall include a map of the
50 county, as well as a text enumerating the

1 efforts expected each year in the various
2 subregions of the county. Each plan shall
3 address the factors that are causing or are
4 likely to cause one or more of the following:

- 5 (1) Assessed values below the county
6 average;
- 7 (2) Median household incomes below the
8 county median;
- 9 (3) An unemployment rate above the
10 county average;
- 11 (4) A reduction in the number of jobs
12 with an emphasis upon those jobs paying
13 average or above-average salaries;
- 14 (5) Failure to keep pace with the
15 average growth rate in home values in the
16 metropolitan area or county; and
- 17 (6) A high vacancy rate among
18 residential, commercial and industrial
19 properties.

20 5. Each plan shall include an analysis
21 of the condition of the housing stock in the
22 various subregions of the county, a market
23 analysis of the home-buying market with a
24 focus on the impediments to attracting home
25 buyers to those subregions and an analysis of
26 the physical infrastructure needs that
27 prevent economic growth.

28 6. The board may consider the following
29 factors when determining the appropriate
30 areas and strategies for investment:

- 31 (1) Buildings that are unsafe or
32 unhealthy for occupancy due to code
33 violations, dilapidation, defective design,
34 faulty utilities or any other negative
35 conditions;
- 36 (2) Factors that prevent or
37 substantially hinder the economically viable
38 use of buildings or lots, such as substandard
39 design, inadequate size, lack of parking or
40 any other conditions;
- 41 (3) Incompatible uses that prevent
42 economic development;
- 43 (4) Subdivided lots of irregular form
44 and shape and inadequate size for proper
45 usefulness that have multiple ownership;
- 46 (5) Depreciated or stagnant property
47 values, including properties that contain
48 hazardous wastes;
- 49 (6) Abnormally high business vacancies,
50 abnormally low lease rates, high turnover

1 rates, abandoned buildings, or excessive
2 vacant lots within an area developed for
3 urban use and served by utilities;

4 (7) The existence of conditions that
5 are not conducive to public safety; and

6 (8) The lack of necessary commercial
7 facilities normally found in neighborhoods.

8 7. Each plan shall outline specific
9 strategies to address the problems facing the
10 various subregions and neighborhoods within
11 the county. The plan shall also discuss the
12 partnerships that can be made with federal,
13 state and local governments, as well as
14 businesses, labor organizations, nonprofit
15 groups, religious and other groups and
16 citizens to help implement the plan. These
17 strategies shall include estimated costs and
18 time lines for completion.

19 8. The board shall produce an annual
20 report focusing on the accomplishments of the
21 trust relative to the goals set forth in the
22 plan, the goals for the next year and the
23 challenges facing the trust. The annual
24 report shall be given to the chief elected
25 officials of all the municipalities wholly
26 within the county, the chief elected official
27 of the county, the members of the governing
28 board of the county and the public libraries
29 within the county, and shall be posted on the
30 county Internet web site.

31 9. Every year, the board shall
32 commission an independent financial audit,
33 the report of which shall be distributed in
34 the same manner as the annual report pursuant
35 to subsection 8 of this section.

36 10. Every five years, the board shall
37 commission an independent management audit.
38 The management audit shall include a
39 comprehensive analysis of development trends,
40 factors and practices along with specific
41 recommendations to improve the trust's
42 ability to achieve its mission. The
43 management audit shall be reviewed by the
44 advisory committee which may offer
45 constructive advice on enhancing practices in
46 order to achieve the goals of the program.
47 The management audit shall be distributed in
48 the same manner as the annual report pursuant
49 to subsection 8 of this section. The board
50 is authorized to take any necessary and

1 proper steps to address the issues and
2 recommendations contained within the
3 management audit.

4 11. (1) The board shall establish an
5 eleven-member advisory committee that shall
6 meet four times each year and shall advise
7 petitioners, staff and the board. The
8 advisory committee members shall be appointed
9 by the county executive. At least six of the
10 advisory committee's members shall be
11 nominated by the municipal league within the
12 county and at least three shall be nominated
13 by the members of the governing body of the
14 county. No advisory committee member shall
15 receive compensation for performance of
16 duties as a committee member.

17 (2) At least one of the advisory
18 committee members shall be a university
19 professor well-versed in regional development
20 issues. At least two of the advisory
21 committee members shall be municipal
22 officials from communities that have
23 undertaken redevelopment programs as part of
24 larger planning efforts. At least one of the
25 advisory committee members shall be an
26 attorney with experience in redevelopment
27 activities. At least two of the advisory
28 committee members shall be residents of
29 priority comeback communities who have been
30 active in advocating effective redevelopment
31 policies. At least one of the advisory
32 committee members shall be a private
33 professional familiar with the factors
34 influencing business location decisions. At
35 least one of the advisory committee members
36 shall be an individual familiar with
37 education and training practices and
38 workforce needs, with an understanding of how
39 labor availability impacts business location
40 decisions. At least one of the advisory
41 committee members shall be a planner from the
42 private sector knowledgeable in the area of
43 strategic planning and the principles of
44 multiyear rolling plans.

45 (3) The advisory committee shall
46 promptly notify the county executive of the
47 pending expiration of any member's term or
48 any vacancy on the advisory committee. A
49 member whose term has expired shall continue
50 to serve until his or her successor is

1 appointed and qualified.
2 (4) The board shall establish the
3 advisory committee by resolution at the
4 board's first meeting. The board shall,
5 within ten days of the passage of the
6 resolution establishing the advisory
7 committee, send by United States mail written
8 notice of the passage of the resolution to
9 the county's municipal league and the members
10 of the governing body of the county. The
11 municipal league and the members of the
12 governing board of the county shall, within
13 forty-five days of the passage of the
14 resolution establishing the advisory
15 committee or within fourteen days of being
16 notified of a vacancy by the county
17 executive, submit its list of nominees to the
18 county executive. The county executive shall
19 appoint members within sixty days of the
20 passage of the resolution or within thirty
21 days of being notified by the committee of a
22 vacancy on the advisory committee. If a list
23 of nominees is not submitted by the time
24 specified, the county executive shall appoint
25 the members using the criteria set forth in
26 this section before the sixtieth day from the
27 passage of the resolution or before the
28 thirtieth day from being notified of a
29 vacancy on the existing advisory committee.

30 (5) At the advisory committee's first
31 meeting, the members shall choose by lot the
32 length of their terms. Two shall serve for
33 one year, three for two years, three for
34 three years and three for four years. All
35 succeeding committee members shall serve for
36 four years. Terms shall end on December
37 thirty-first of the respective year.

38 (6) The committee members shall be
39 subject to the regulation of conflicts of
40 interest as defined in sections 105.450 to
41 105.498, RSMo, and to the requirements for
42 open meetings and records pursuant to chapter
43 610, RSMo.]

44 [67.490. 1. The board shall in a
45 timely manner adopt rules setting forth basic
46 guidelines for acceptance and evaluation of
47 petitions, including a common understandable
48 format, as well as appropriate supporting
49 material, maps, plans and data. The board

1 shall begin to accept petitions one month
2 after the adoption of the plan by the
3 governing body of the county pursuant to
4 section 67.487. The board shall review all
5 petitions submitted by any petitioner.
6 Review shall begin no later than thirty days
7 after submission of the petition to the
8 commission. In order to qualify as a
9 proposal, a petition shall address the
10 criteria set forth in subsection 4 of this
11 section. For the purposes of this
12 subsection, the term "pending" means any
13 proposal submitted to the board which has not
14 yet been approved by the board.

15 2. When practical, a petition shall be
16 initially submitted to the advisory committee
17 for constructive review and comment in a
18 manner likely to result in a proposal that
19 addresses a strategy outlined in the plan.

20 3. The board shall hold a public
21 hearing concerning the petition, which may be
22 on the same day as a scheduled meeting of the
23 board.

24 4. (1) In reviewing any petition for
25 funding, the board shall first determine if
26 funds are sought for eligible expenses for a
27 neighborhood reinvestment project. If the
28 petition seeks such funds, the board shall
29 certify such petition as a proposal subject
30 to further review unless the board finds that
31 the petition seeks funds for expenses that do
32 not qualify as eligible expenses, or seeks
33 funds for an endeavor other than a
34 neighborhood reinvestment project. If the
35 board finds that funds are sought for
36 ineligible expenses or for an ineligible
37 endeavor, the board need not take any further
38 action and shall notify the petitioner in
39 writing of all deficiencies that prevent the
40 petition from being a proposal. If the board
41 determines that there is a minor error or
42 discrepancy in a petition, the board, with
43 the petitioner's concurrence, may make such
44 changes to the petition as are necessary to
45 rectify the error that prevents the petition
46 from being certified as a proposal subject to
47 further review. Within six months of
48 certification of a petition as a proposal,
49 the board shall issue a finding approving or
50 disapproving such proposal. In disapproving

1 any proposal, the board shall issue a
2 document indicating the reasons that the
3 proposal was disapproved.

4 (2) If the board determines that a
5 proposal is a priority comeback project
6 consistent with the strategies and priorities
7 set forth in the community comeback plan and
8 that the project is well-planned, realistic,
9 creative, resourceful, benefits the local
10 community and is cost-effective, then the
11 board shall award funding. If the board
12 determines that a proposal is a priority
13 comeback project, but is inconsistent with
14 the strategies and priorities in the
15 community comeback plan, the board may award
16 funding if it finds that the project is
17 well-planned, realistic, creative,
18 resourceful, benefits the local community, is
19 cost-effective and addresses the reinvestment
20 needs of neighborhoods by one or more of the
21 following:

22 (a) Reducing or removing impediments to
23 attracting home buyers;

24 (b) Providing the necessary physical
25 infrastructure needed to promote significant
26 job growth;

27 (c) Reducing or removing any such
28 factor or factors that constitute an economic
29 or social liability or a menace to the public
30 health, safety, morals, or welfare in its
31 present condition and use.

32 (3) If the board determines that a
33 proposal, which is not a priority comeback
34 project, is consistent with the strategies
35 and priorities set forth in the community
36 comeback plan and is well-planned, realistic,
37 creative, resourceful, benefits the local
38 community and is cost-effective, the board
39 may award funding if the board adds such
40 proposal to the plan. If the board
41 determines that a proposal, which is not a
42 priority comeback project, is inconsistent
43 with the strategies and priorities in the
44 community comeback plan, the board may award
45 funding if it finds that the project is
46 well-planned, realistic, creative,
47 resourceful, benefits the local community, is
48 cost-effective and addresses the reinvestment
49 needs of neighborhoods by one or more of the
50 following:

1 (a) Reducing or removing impediments to
2 attracting home buyers;
3 (b) Providing the necessary physical
4 infrastructure needed to promote significant
5 job growth;
6 (c) Reducing or removing any such
7 factor or factors that constitute an economic
8 or social liability or a menace to the public
9 health, safety, morals or welfare in its
10 present condition and use.
11 (4) The board, the advisory committee
12 and the staff of both may advise petitioners
13 on issues related to petitions or proposals.
14 The board may meet informally, subject to the
15 requirements of chapter 610, RSMo, with
16 representatives of potential petitioners with
17 regard to future petitions and plans.
18 5. The board shall establish a select
19 neighborhood action program. SNAP applicants
20 shall provide a ten-percent cash or in-kind
21 match to be eligible for a SNAP grant.
22 Project categories eligible for SNAP grant
23 funding shall be:
24 (1) Neighborhood beautification
25 projects which enhance the appearance of the
26 overall neighborhood. Such projects include,
27 but are not limited to, tree and flower
28 plantings, cleanups, entranceway landscaping,
29 community gardens, public art and
30 neighborhood identification signs/banners;
31 (2) Neighborhood organization or
32 capacity projects which create or increase
33 membership in a neighborhood organization
34 promoting community betterment. Such
35 projects include, but are not limited to,
36 neighborhood newsletters, neighborhood
37 marketing brochures, neighborhood meetings
38 and special events, and technology such as
39 web site development;
40 (3) Neighborhood-school partnership
41 projects which benefit a school and the
42 adjacent neighborhood. Involvement of both
43 the school and the neighborhood in planning,
44 implementation and maintenance must be
45 substantiated. Partnership projects include,
46 but are not limited to, youth and community
47 programs that promote safety, culture or the
48 environment and that are beneficial to both
49 the school and the neighborhood;
50 (4) Capital purchase projects which

1 include the acquisition of equipment or
2 property. Such projects include, but are not
3 limited to, land acquisition, playground
4 equipment, bicycle racks and major supplies;

5 (5) Neighborhood improvement projects
6 which benefit the local infrastructure in a
7 neighborhood, and include construction of
8 sidewalks or installation of streetlights.

9 6. Project categories ineligible for
10 SNAP grant funding shall be:

11 (1) Projects accomplished in more than
12 twelve months;

13 (2) Projects that duplicate existing
14 private or public programs;

15 (3) Projects that require ongoing
16 services, or requests to support continual
17 operating budgets; and

18 (4) Projects that conflict with the
19 community comeback plan.

20 7. When making SNAP grant funding
21 decisions, the board shall consider the level
22 of neighborhood participation including the
23 percentage of residents who are involved in
24 planning and implementing the idea, the
25 diversity of parties involved or that will
26 benefit, and the amount of neighborhood
27 opposition; the community benefit of the
28 project, including the number of people who
29 will benefit from the project and the overall
30 quality of the project.]

31
32 [67.493. Of the funds available to the
33 trust, a minimum of five percent of the
34 funds, not to exceed an unallocated balance
35 of five hundred thousand dollars rolled over
36 from the previous fiscal year, shall be set
37 aside annually for the SNAP grant program.
38 Of the remaining funds seventy- five percent
39 calculated on a rolling three-year average
40 shall be set aside for priority comeback
41 projects. The balance of the funds shall be
42 used to indirectly or directly benefit
43 priority comeback communities or residents of
44 those areas by utilizing such funds to:

45 (1) Promote job preparation and job
46 creation in areas easily accessed by
47 residents of priority comeback communities;

48 (2) Improve neighborhoods adjacent to
49 priority comeback communities that are
50 unlikely to be improved without such funding;

1 and
2 (3) Abate through low-interest home
3 improvement loan programs or similar
4 mechanisms the functional or marketable
5 obsolescence of any owner- occupied
6 residential structure over twenty-five years
7 old which is located within a census block
8 group below one hundred ten percent of the
9 median income level for the metropolitan
10 statistical area for this state; provided
11 that, there is a significant threat of
12 economic decline within the area without
13 intervention by the trust.]

14 [620.1400. Sections 620.1400 to
15 620.1460 shall be known and may be cited as
16 the "Missouri Individual Training Account
17 Program Act" and its provisions shall be
18 effective only within distressed communities
19 as defined by section 135.530, RSMo.]

20 [620.1410. There is hereby established
21 an "Individual Training Account Program"
22 within the department of economic
23 development. Job training and retraining
24 activities conducted pursuant to the
25 provisions of sections 620.1400 to 620.1460
26 shall be directed to employee advancement,
27 where jobs are linked to training before the
28 training commences, and shall emphasize
29 upgrade training where current or potential
30 employers, by means of educational programs,
31 provide existing employees with training for
32 higher skilled positions. Job training
33 activities provided pursuant to the
34 provisions of the individual training account
35 program shall attempt to prepare employed
36 workers, including those with obsolete or
37 inadequate job skills, for positions that
38 remain unfilled or that may be created by
39 current or potential employers.]

40 [620.1420. As used in sections 620.1400
41 to 620.1460, the following terms mean:

42 (1) "Costs of classroom training", the
43 normal costs incurred in the provision of
44 classroom training which may also include
45 specifically identified costs incurred for
46 instructors, classroom space and facilities,
47 administrative support services, and directly

1 related expenses, that together do not exceed
2 the amount normally allowed for support of
3 vocational and technical classes;
4 (2) "Department", the department of
5 economic development;
6 (3) "Employee", a full-time or
7 part-time employed worker whose salary is
8 equal to or less than two hundred percent of
9 the federal poverty level;
10 (4) "Employee upgrade training", the
11 progressive development of skills associated
12 with the defined set of work processes. Such
13 training shall be consistent with a career
14 pattern of advancement, as measured by skill
15 proficiency and the progressive earnings and
16 related benefits, that are recognized within
17 an occupation, trade or industry;
18 (5) "Individual training account", an
19 account funded by the tax credits provided
20 for in section 620.1440 for the provision of
21 employee upgrade training to employees
22 through their participation in classroom
23 training provided by educational
24 institutions;
25 (6) "Local educational institution", a
26 publicly funded or privately funded local
27 educational institution which is certified by
28 a recognized accrediting association as
29 capable of providing adequate classroom
30 training to accomplish the purpose of
31 sections 620.1400 to 620.1460.]

32 [620.1430. 1. A Missouri employer who
33 desires to participate in the individual
34 training account program shall provide the
35 department of economic development with
36 notification of intent to participate. The
37 notification shall include, but need not be
38 limited to, the names and occupations of
39 employees whom the employer has selected to
40 be trained, whether or not the employees are
41 currently working for the employer, the name
42 of the local educational institution that
43 will provide the training, and a brief
44 description of the training to be given by
45 the institution.

46 2. The employer shall have complete
47 discretion in the selection of the local
48 educational institution or institutions to
49 provide training and shall be responsible for

1 the payment of the costs of classroom
2 training.]

3 [620.1440. 1. Employers may be
4 reimbursed for the costs of training provided
5 pursuant to the provisions of the individual
6 training account program. Such reimbursement
7 shall be in the form of tax credits as
8 authorized in subsection 2 of this section.
9 The tax credits may be claimed for courses
10 provided in no more than two calendar years
11 for each employee. For each year, the
12 maximum amount of credit per employee which
13 can be certified by the department of
14 economic development shall be the lesser of
15 fifty percent of the costs of classroom
16 training or one thousand five hundred
17 dollars.

18 2. Tax credits may be claimed against
19 any liability incurred by the employer
20 pursuant to the provisions of chapter 143,
21 RSMo, and chapter 148, RSMo, exclusive of the
22 provisions relating to the withholding of tax
23 as provided for in sections 143.191 to
24 143.265, RSMo. Earned tax credits may be
25 carried forward for a period not to exceed
26 five years and may be sold or transferred.

27 3. No claim for tax credits submitted
28 to the department by an employer shall be
29 certified until the employer provides
30 documentation that an employee has
31 successfully completed the employee's course
32 training and has been employed by the
33 employer in a new, full-time position for a
34 period of at least three months. It must be
35 demonstrated satisfactorily to the department
36 that the new position in which the employee
37 located is an upgrade in employment, in terms
38 of salary and responsibilities, from the
39 previously held position. All such increases
40 in salary shall be in addition to normal
41 cost-of-living increases provided for in
42 authorized labor-management contracts. If
43 the employee was previously employed in a
44 part-time position, the base salary for the
45 position shall be calculated as if it were a
46 full-time position.]

47 [620.1450. The maximum amount of tax
48 credits allowable pursuant to the provisions

1 of the individual training account program
2 shall not annually exceed six million
3 dollars.]

4 [620.1460. The department of economic
5 development may promulgate necessary rules
6 and regulations to carry out the provisions
7 of sections 620.1400 to 620.1460. No rule or
8 portion of a rule promulgated pursuant to the
9 authority of sections 620.1400 to 620.1460
10 shall become effective unless it has been
11 promulgated pursuant to the provisions of
12 chapter 536, RSMo.]

13 [620.1560. 1. For purposes of this
14 section, the following terms mean:

15 (1) "Department", the department of
16 economic development;

17 (2) "Disadvantaged", an individual
18 shall be considered disadvantaged and
19 eligible to participate in the program if
20 such individual meets any one of the
21 following elements:

22 (a) The family income is at or below
23 one hundred fifty percent of the poverty
24 line;

25 (b) The individual is receiving public
26 support for the care of a foster child;

27 (c) The individual faces serious
28 barriers to employment including displaced
29 homemakers; dislocated workers; veterans; or
30 individuals who possess outdated skills;

31 (3) "Program", the mature worker child
32 care program.

33 2. There is hereby established within
34 the department of economic development a
35 program to be known as the "Mature Worker
36 Child Care Program". The program will
37 administer a statewide community service, in
38 cooperation with the neighborhood assistance
39 program, to enroll disadvantaged individuals,
40 who are fifty years of age or older, to work
41 in child-care assignments. Enrollees may
42 include qualified individuals who are
43 currently participating in existing community
44 service programs.

45 3. The department shall solicit
46 proposals from organizations seeking to
47 contract to supervise the participants.
48 Organizations that are awarded a contract

1 will be responsible for recruiting and
2 training participants, locating child-care
3 assignments, and paying participants.
4 Contract proposals shall include:

5 (1) A requirement that participants in
6 the program be paid the federal minimum wage;

7 (2) A process that allows participants
8 to work an average of twenty- four hours a
9 week for public and not-for-profit day care
10 providers and for school latch-key programs
11 that provide before- and after-school care;

12 (3) A description of the range of
13 services to be performed by program
14 participants, including, but not limited to,
15 child care, food preparation, transportation,
16 activity coordination, and clerical duties;

17 (4) A requirement that the
18 participating facilities provide proof of
19 required licensure under sections 210.201 to
20 210.259, RSMo, with the exception of the
21 public school system.

22 4. The program shall be implemented by
23 July 1, 2000, and shall be funded through
24 general revenue funds with no more than
25 twelve percent of the funds to be used for
26 administrative purposes.

27 5. In addition to tax credits currently
28 available under the neighborhood assistance
29 program, a participating facility shall be
30 allowed a credit against the tax imposed by
31 chapter 143, RSMo, excluding withholding tax
32 imposed by sections 143.191 to 143.265, RSMo,
33 and chapter 147, 148 or 153, RSMo, pursuant
34 to this section. The amount of tax credit
35 claimed shall not exceed the amount of the
36 taxpayer's state tax liability for the
37 taxable year that the credit is claimed.
38 Taxpayers eligible for such tax credit may
39 transfer, sell or assign them. Individual
40 salaries up to ten thousand dollars per
41 program participant each taxable year are
42 eligible for the tax credit which shall not
43 exceed twenty-five percent of the eligible
44 salary amount. Total tax credits taken
45 through the program shall not exceed two
46 million dollars.

47 6. The department of economic
48 development shall verify all tax credit
49 claims by participating facilities. The tax
50 credit allowed by this section shall apply to

1 all taxable years beginning after December
2 31, 1999.
3 7. Subject to appropriations and to the
4 provisions of chapter 34, RSMo, the oversight
5 division of the committee on legislative
6 research shall award up to thirty thousand
7 dollars every two years for an independent
8 evaluation of the program. Based on this
9 program evaluation, the department shall
10 provide a comprehensive report on the program
11 to the speaker of the house and the president
12 pro tem of the senate by March first of each
13 year, beginning in 2001.]